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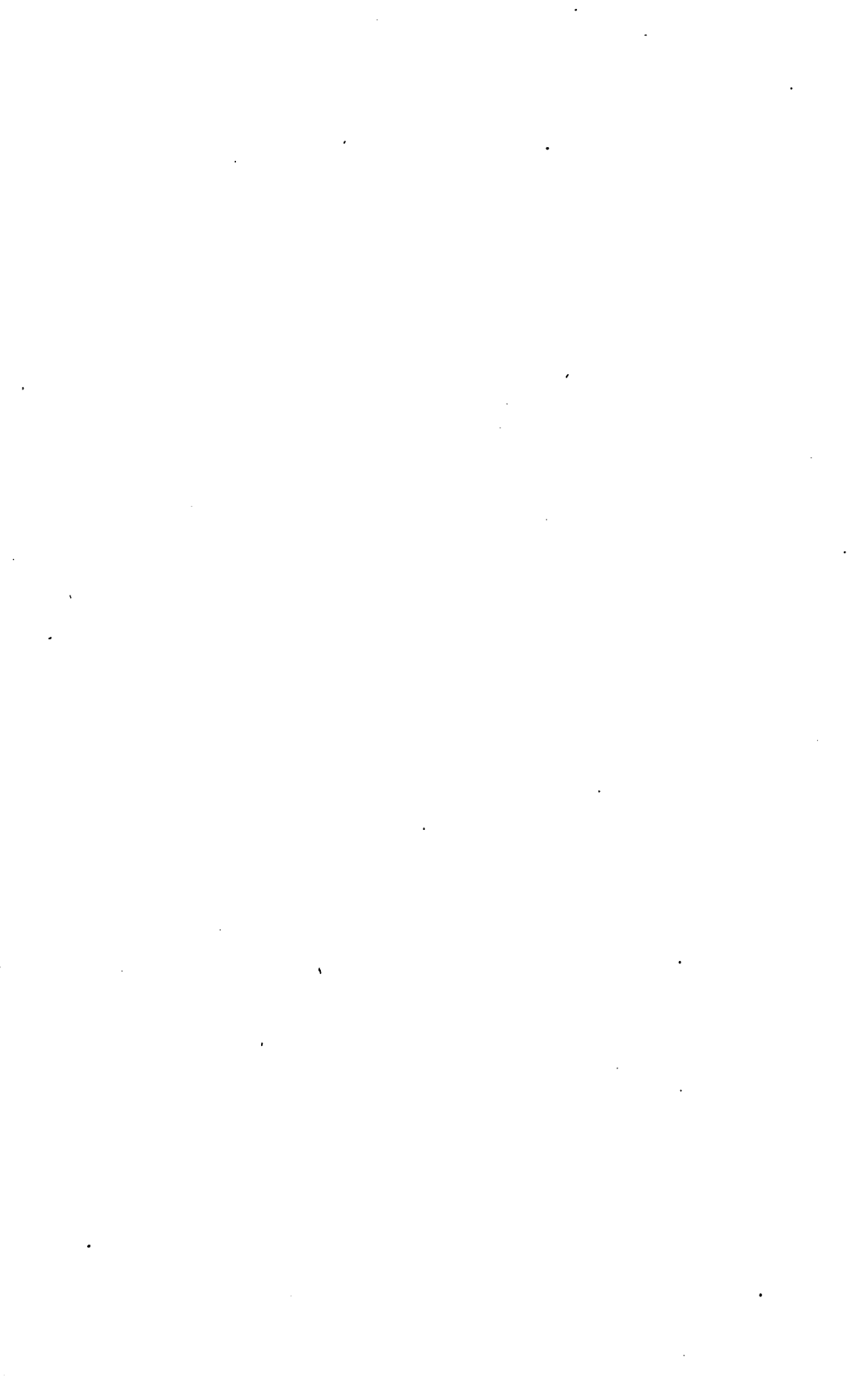
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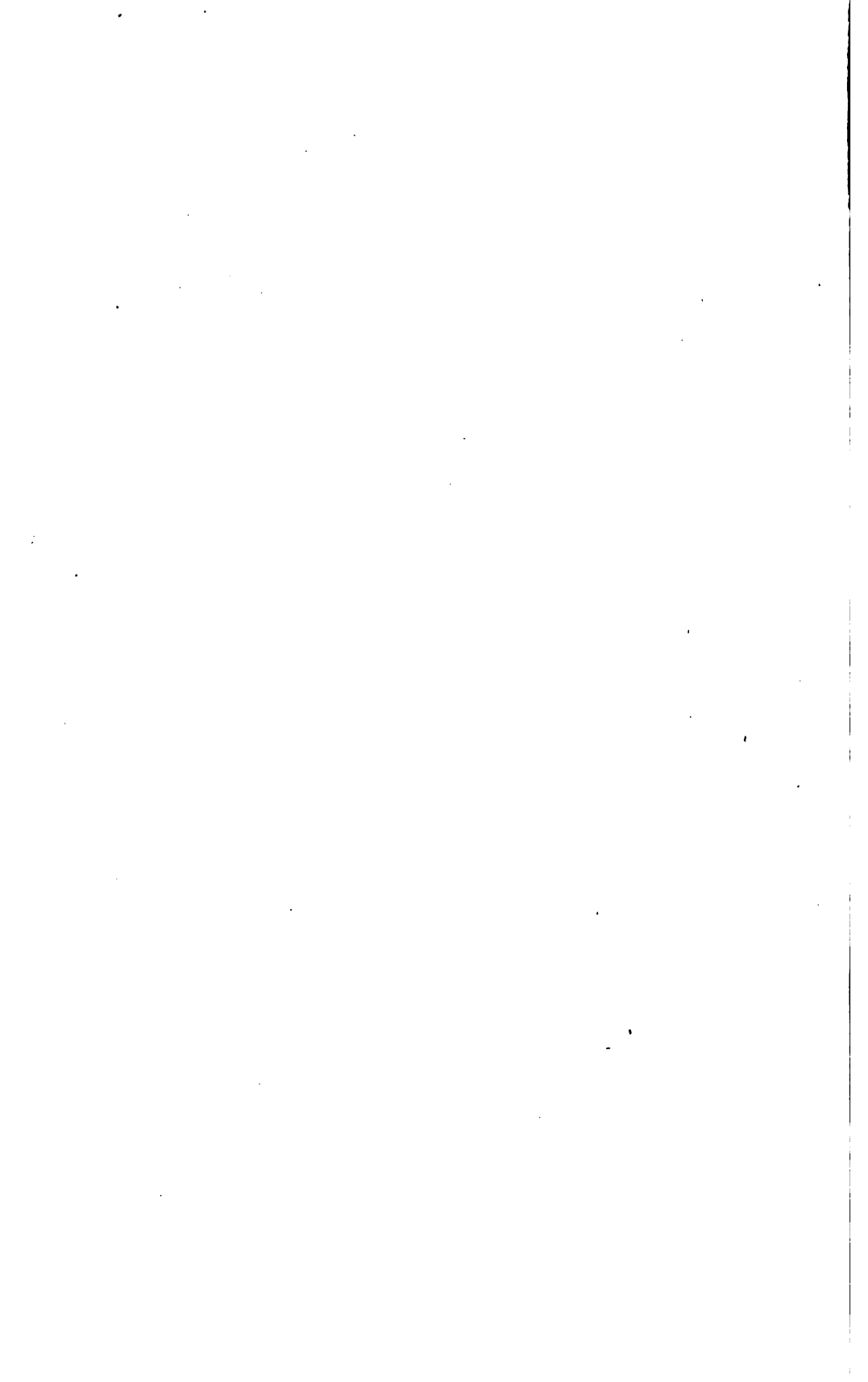
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COMPILATION OF LAWS AND
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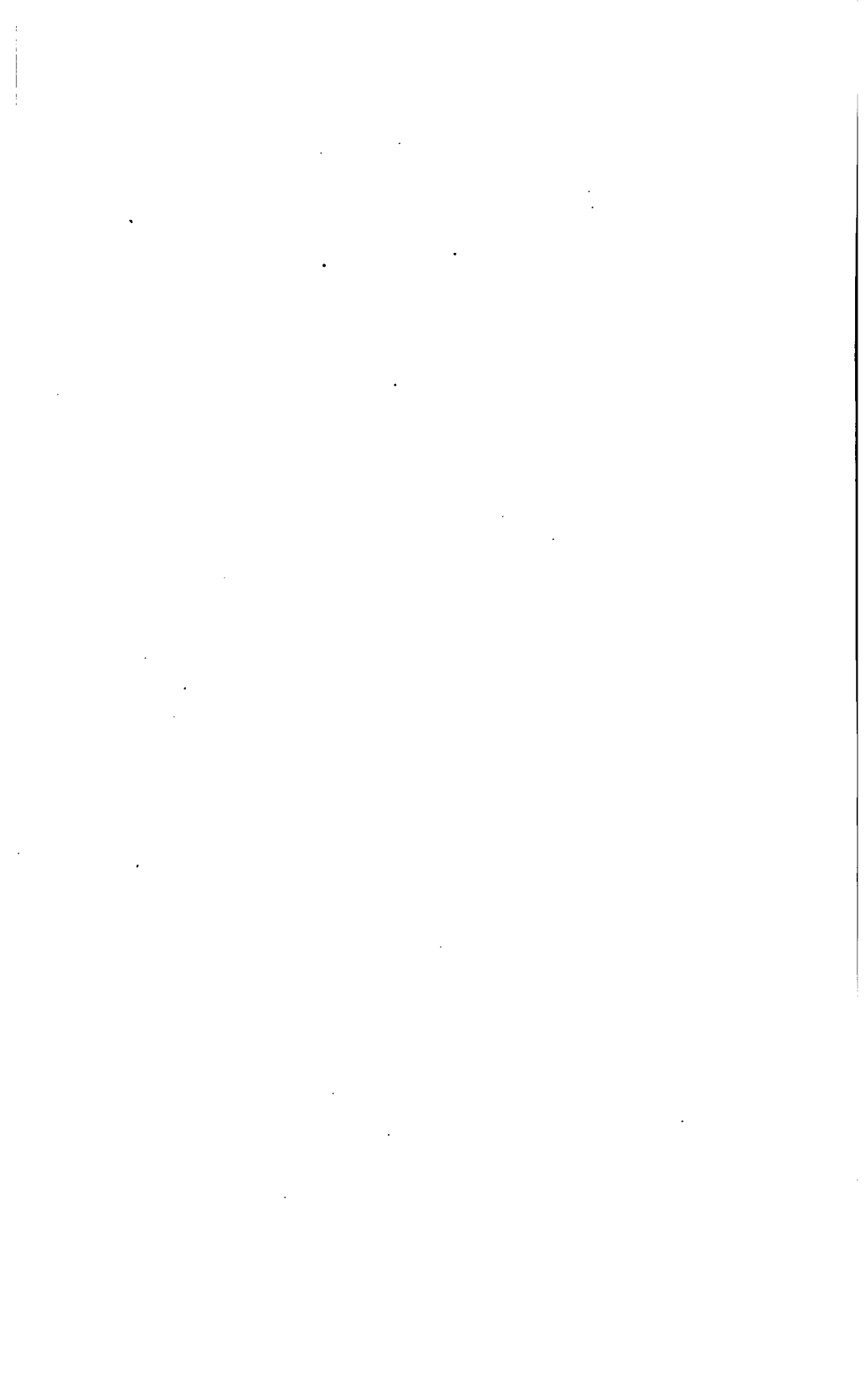


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LAWS AND DECISIONS OF THE COURTS RELATING TO WAR CLAIMS.

ACCOUNTS OF DECEASED OFFICERS OR ENLISTED MEN OF THE ARMY.

[Vol. 34. Stat. L., p. 750.]

[Extract from an act making appropriations for sundry civil expenses of the Government for the fiscal year ending June 30, 1907, and for other purposes.]

* * * * *

Hereafter, in the settlement of the accounts of deceased officers or enlisted men of the Army, where the amount due the decedent's estate is less than five hundred dollars and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs in the following order of precedence: First, to the widow; second, if decedent left no widow, or the widow be dead at time of settlement, then to the children or their issue, per stirpes; third, if no widow or decendants, then to the father and mother in equal parts, provided the father has not abandoned the support of his family, in which case to the mother alone; fourth, if either the father or mother be dead then to the one surviving; fifth, if there be no widow, child, father, or mother at the date of settlement, then to the brothers and sisters and children of deceased brothers and sisters, per stirpes: *Provided*, That this act shall not be so construed as to prevent payment from the amount due the decedent's estate of funeral expenses, provided a claim therefor is presented by the person or persons who actually paid the same before settlement by the accounting officers.

Amounts due deceased officers and enlisted men.

Distribution to heirs.

Proviso. Funeral expenses.

ARMY OFFICERS AND ENLISTED MEN.

LAWS TO PROVIDE FOR THE MUSTER AND PAY OF CERTAIN OFFICERS AND ENLISTED MEN OF THE VOLUNTEER FORCES.

[14 Stat. L., p. 368.]

JOINT RESOLUTION for the relief of certain officers of the Army.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That in every case in which a commissioned officer

Certain commissioned officers actually entering on duty, but not mustered in within, etc., to have full pay from what date.

Heirs, etc., of such officers to receive arrears of pay and pensions.

Officers receiving a commission to be considered as of the grade named therein from date of commission.

Proviso.

Those prisoners of war, or in hospital to be considered as performing duties of grade, etc.

actually entered on duty as such commissioned officer, but by reason of being killed in battle, capture by the enemy, or other cause beyond his control, and without fault or neglect of his own, was not mustered within a period of not less than thirty days, the Pay Department shall allow to such officer full pay and emoluments of his rank from the date on which such officer actually entered on such duty as aforesaid, deducting from the amount paid in accordance with this resolution all pay actually received by such officer for such period.

SEC. 2. *And be it further resolved*, That the heirs or legal representatives of any officer whose muster into service has been or shall be amended hereby, shall be entitled to receive the arrears of pay due such officer or the pension provided by law for the grade into which such officer is mustered under the provisions of the first section of this resolution.

Approved, July 26, 1866.

[16 Stat. L., p. 385.]

JOINT RESOLUTION amendatory of "Joint resolution for the relief of certain officers of the Army," approved July 26, 1866.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That joint resolution entitled "Joint resolution for the relief of certain officers of the Army," approved July twenty-six, eighteen hundred and sixty-six, shall be so construed and amended that in all cases arising under the same, the person to whom the commission shall have issued shall be considered as commissioned to the grade named therein from the date when the commission was issued by competent authority, and entitled to all pay and emoluments as if actually mustered at that date: *Provided*, That at the time of the issuing of the same he was performing the duties of the grade to which he was commissioned, or from such time after the issuing of his commission as he may have actually entered upon such duties.

SEC. 2. *And be it further resolved*, That persons held as prisoners of war by the enemy, or who may have been in hospital by reason of wounds or disability at the time of the issuing of their commissions, shall be entitled to the same pay, emoluments, and benefits under this resolution as if actually performing the duties of the grade to which they were commissioned.

SEC. 3. *And be it further resolved*, That this resolution shall not be construed to apply to cases in which, under the laws and army regulations existing at the time, there could have been no lawful muster into service, even after the actual receipt of the commission.

Approved, July 11, 1870.

[23 Stat. L., p. 34.]

AN ACT to provide for the muster and pay of certain officers and enlisted men of the volunteer forces.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the joint resolution approved July eleventh, eighteen hundred and seventy, entitled "Joint resolution amendatory of joint resolution for the relief of certain officers of the Army," approved July twenty-sixth, eighteen hundred and sixty-six, is hereby so amended and shall be so construed that in all cases arising under the same any person who was duly appointed and commissioned, whether his commission was actually received by him or not, shall be considered as commissioned to the grade therein named from the date when his commission was actually issued by competent authority, and shall be entitled to all pay and emoluments as if actually mustered at such date: *Provided*, That at the date of his commission he was actually performing the duties of the grade to which he was so commissioned, or, if not so performing such duties, then from such time after the date of his commission as he may have actually entered upon such duties: *And provided further*, That any person held as a prisoner of war, or who may have been absent by reason of wounds or in hospital by reason of disability received in the service in the line of duty, at the date of his commission, if a vacancy existed for him in the grade to which so commissioned, shall be entitled to the same pay and emoluments as if actually performing the duties of the grade to which he was commissioned and actually mustered at such date: *And provided further*, That this act and the resolution hereby amended shall be construed to apply only in those cases where the commission bears date prior to June twentieth, eighteen hundred and sixty-three, or after that date when their commands were not below the minimum number required by existing laws and regulations: *And provided further*, That the pay and allowances actually received shall be deducted from the sums to be paid under this act.

Officers to be considered of the grade named therein from date commissioned whether receiving commission or not.

Proviso.

Prisoners of war, etc., in case of vacancy in grade to which commissioned entitled to pay, etc.

Proviso: to apply to cases where commission is prior to June 20, 1863, etc.

SEC. 2. That the heirs or legal representatives of any officer whose muster into the service has been or shall be amended hereby shall be entitled to receive the arrears of pay due such officer, and the pension, if any, authorized by law, for the grade into which such officer is mustered under the provisions of this act.

Heirs to receive arrears of pay and pensions.

SEC. 3. That all claims arising under this act shall be presented to and filed in the proper Department within three years from and after the passage hereof, and all such claims not so presented and filed within said three years shall be forever barred, and no allowance ever made thereon.

Claims barred after three years.

SEC. 4. That the pay and allowances of a rank or grade paid to and received by any military or naval officer in good faith for services actually performed by such officer in such rank or grade during the war of the rebellion shall

Pay, etc., not to be recovered by reason of defect in title, etc., in appointment.

not be charged to or recovered back from such officer because of any defect in the title of such officer to the office, rank, or grade in which such services were so actually performed.

Approved, June 3, 1884.

[24 Stat. L., 337.]

AN ACT to amend an act entitled "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," approved June third, eighteen hundred and eighty-four.

Date of commission to certain volunteers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section one of "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," approved June third, eighteen hundred and eighty-four, be, and is hereby, amended so as to read as follows:

To receive pay from date of commission.

"That the joint resolution approved July eleventh, eighteen hundred and seventy, entitled 'Joint resolution amendatory of joint resolution for the relief of certain officers of the Army,' approved July twenty-sixth, eighteen hundred and sixty-six, is hereby so amended and shall be so construed that in all cases arising under the same, any person who was duly appointed and commissioned, whether his commission was actually received by him or not, shall be considered as commissioned to the grade therein named from the date from which he was to take rank under and by the terms of his said commission, and shall be entitled to all pay and emoluments as if actually mustered at that date: *Provided*, That at the date from which he was to take rank by the terms of his commission there was a vacancy to which he could be so commissioned and that he was actually performing the duties of the grade to which he was so commissioned, or if not so performing such duties, then from such time after the date of his commission as he may have actually entered upon such duties: *And provided further*, That any person held as a prisoner of war, or who may have been absent by reason of wounds or in hospital by reason of disability received in the service in the line of duty, at the date of his commission, if a vacancy existed for him in the grade to which so commissioned, shall be entitled to the same pay and emoluments as if actually performing the duties of the grade to which he was commissioned and actually mustered at such date: *And provided further*, That this act and the resolution hereby amended shall be construed to apply only in those cases where the commission bears date prior to June twentieth, eighteen hundred and sixty-three, or after that date when their commands were not below the minimum number required by existing laws and regulations: *And provided further*, That the pay and allowances actually received shall be deducted from the sums to be paid under this act."

Proviso. if vacancy existed, or duties were performed.

Prisoners of war or disabled officers.

Pay received to be deducted.

Approved, February 3, 1887.

[25 Stat. L., p. 437.]

[Extract from an act to extend the provisions of "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," and for other purposes.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," approved June fourth, eighteen hundred and eighty-four, as amended by the act approved February third, eighteen hundred and eighty-seven, be, and the same are hereby, revived and extended for a period of five years from the third day of June, eighteen hundred and eighty-seven.

Date of muster of certain volunteer officers and enlisted men.

Time for filing claims extended, etc.

Approved, August 13, 1888.

[27 Stat. L., p. 440.]

AN ACT to extend the provisions of an act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces.

Volunteers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of an act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces, approved June third, eighteen hundred and eighty-four, as amended by an act approved February third, eighteen hundred and eighty-seven, be, and the same are hereby, revived and extended for a period of three years from the third day of June, eighteen hundred and ninety-two.

Correction of muster of officers. Time extended.

Approved, February 9, 1893.

NOTE.—The auditor has jurisdiction of claims arising under these acts.

NOTES OF DECISIONS OF THE COURT OF CLAIMS AND SUPREME COURT OF THE UNITED STATES.

MUSTER AND PAY OF CERTAIN OFFICERS AND ENLISTED MEN OF THE VOLUNTEER FORCES.

THE ACT OF CONGRESS AS CONSTRUED BY THE COURT OF CLAIMS.

The act of June 3, 1884, which provides for paying officers of volunteers who, without fault of their own, were not mustered in, but who performed the duties of the grade, does not extend to an officer who was prevented by ill health from joining his command. (North case, 21 C. Cls. R., p. 15.)

An officer's claim for pay, in a case where he was commissioned but not mustered in, depends upon and is limited by the act of June 3, 1884. (Meyer's case, 20 C. Cls. R., p. 284.)

The right is limited by the act to those whose commissions bear date prior to June 20, 1863, or to those whose commands were not below the minimum. (Ibid.)

1. An officer who shows that he received a commission from the proper source, and who serves and is recognized as such officer by his superiors until his regiment is mustered out, and who presented himself at the proper time and place to be mustered in, and was refused, makes out a prima facie case for full pay under the joint resolution of Congress of July 26, 1866, "for the relief of certain officers of the Army."

2. It does not rebut this prima facie case to prove that the officer who refused to muster him in alleged that he was not entitled to such muster, because the company to which he was assigned as lieutenant was below the minimum in numbers.

3. Such a statement is not a finding of the fact by the Court of Claims that the company was reduced below the minimum.

4. Nor does the fact, if found, bring the case within section 20 of the act of March 3, 1863, forbidding the appointment of officers to a regiment when that regiment has been reduced below the minimum number allowed for regiments. (United States v. Henry, 17 Wallace, p. 405.)

The muster and pay of officers of the volunteer forces as considered by the Court of Claims follows:

When one is commissioned as second lieutenant in a volunteer regiment by the governor of the State whence the regiment came, and is assigned to duty by the colonel commanding, in a company of which he has been first sergeant, and after applying for muster-in and being refused continues to incur all the responsibilities and perform all the duties of a commissioned officer, commanding the company in battle, and being the only officer attached to it, he is entitled to be paid as such, notwithstanding that at the time he was assigned to duty it had fallen below the minimum number entitling it to a second lieutenant. (Lieut. Henry' case, p. 162; 6 Ct. Cls.)

The court further said:

The court is not unmindful of the learned arguments addressed to it by the Assistant Attorney General, but it is also remembered that this suit affects not the claimant alone, but a class of citizens who deserve well of their country, and who their country desires should receive the full measure of legal justice to which they may be entitled. For them there is no appeal to the Supreme Court; for the defendants there is. If this suit be decided adversely to the claimant by this court, the decision will be final against all of these soldiers. They are men who rose from the ranks by hard fighting and good conduct, earning their commissions before they got them, and working for them after they came; and it seems a strange anomaly that six years after the war ended such men should be driven to seek the fruits of their promotion in a court of justice.

INCOME TAX DEDUCTED FROM PAY OF OFFICERS.

The Comptroller of the Treasury rendered a decision on the income tax erroneously deducted from pay of officers, to wit:

Where a right to pay and allowances accrued prior to August 1, 1870, the income tax authorized by laws enacted prior to that date is a proper stoppage against such pay and allowances, but where the right to collect pay and allowances for services rendered prior to August 1, 1870, did not exist until created by a law enacted after July 31, 1870, no part of the pay and allowances is taxable. (Decisions of the Comptroller of the Treasury, vol. 13, p. 387, December 7, 1906; see also 39 Ct. Cls. R., case of Wellington Barry.)

ARMY OFFICERS.

TRAVEL PAY TO OFFICERS AND ENLISTED MEN OF THE ARMY ON DISCHARGE.

Section 1289 Revised Statutes provides that when an officer is (honorably) discharged from the service, (except by way of punishment for an offense) he shall be allowed transportation and subsistence from the place of his discharge to the place of his residence at the time of his appointment, or to the place of his original muster into the service. The Government may furnish the same in kind, but in case it shall not do so, he shall be allowed travel pay and commutation of subsistence, according to his rank, for such time as may be sufficient for him to travel from the place of discharge to the place of his residence, or original muster into service, computed at the rate of one day for every 20 miles.

Sec. 1290. When a soldier is (honorably) discharged from the service, (except by way of punishment for an offense,) he shall be allowed transportation and subsistence from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service. The Government may furnish the same in kind, but in case it shall not do so, he shall be allowed travel pay and commutation of subsistence for such time as may be sufficient for him to travel from the place of discharge to the place of his enlistment, enrollment, or original muster into the service, computed at the rate of one day for every 20 miles.

See also acts of March 3, 1799 (1 Stat. L., p. 755), March 16, 1802 (2 Stat. L., p. 137), March 19, 1836 (5 Stat. L., p. 7; 12 Stat. L., p. 270; 12 Stat. L., p. 326).

NOTE.—The Court of Claims held that an officer in the Regular Army honorably and involuntarily discharged is entitled to transportation from the place of his discharge to the place of his residence under the above mentioned acts. (4 C. of Cls. Rs., Price's case, p. 164.)

TRAVEL PAY ON DISCHARGE.

[31 Stat. L., p. 902.]

[Extract from an act making appropriation for the support of the Army for the fiscal year ending June 30, 1902.]

* * * *

Travel pay
to officers on
discharge.

Hereafter when an officer shall be discharged from the service, except by way of punishment for an offense, he shall receive for travel allowances from the place of his discharge to the place of his residence at the time of his appointment or to the place of his original muster into the service four cents per mile from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service. Act of March 2, 1901 (31 Stat. L., 902).

ARTIFICIAL LIMBS.**ACTS OF CONGRESS RELATING TO ARTIFICIAL LIMBS FOR SOLDIERS AND SEAMEN.**

[14 Stat. L., p. 342.]

AN ACT To authorize the Secretary of War to furnish transportation to discharged soldiers to whom artificial limbs are furnished by the Government.

Transporta-
tion for dis-
abled soldiers
to whom arti-
ficial limbs are
furnished.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is authorized and directed to furnish to discharged soldiers of the United States, who have been disabled in the service, as well as to those not yet discharged, transportation to and from their homes and the place where they may be required to go to obtain artificial limbs provided for them under authority of law.

Approved, July 28, 1866.

[15 Stat. L., p. 237.]

[Extract from an act relating to pensions.]

* * * *

Certain offi-
cers in mili-
tary or naval
service enti-
tled to receive
artificial limb,
when, etc.

SEC. 14. *And be it further enacted,* That all officers in the military or naval service, of the rank of captain in the army or lieutenant in the navy, and of less rank, who have lost a leg or arm in such service and in the line of duty, or in consequence of wounds received or disease contracted therein, shall be entitled to receive an artificial limb on the same terms as privates in the army are now entitled to receive the same.

Approved, July 27, 1868.

[16 Stat. L., p. 153.]

AN ACT To provide for furnishing artificial limbs to disabled soldiers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every soldier who was disabled during the late war for the suppression of the rebellion, and who was furnished by the War Department with an artificial limb, or apparatus for resection, shall be entitled to receive a new limb or apparatus as soon after the passage of this act as the same can be practically [practically] furnished, and at the expiration of every five years thereafter, under such regulations as may be prescribed by the surgeon-general of the army: *Provided,* That the soldier may, if he so elect, receive, instead of said limb or apparatus, the money value thereof, at the following rates, viz.: For artificial legs, seventy-five dollars; for arms, fifty dollars; for feet, fifty dollars; for apparatus for resection, fifty dollars.

Disabled soldiers heretofore furnished with artificial limbs, etc., to be supplied anew now, and every five years hereafter;

or may receive money value thereof.

Commutation rates.

SEC. 2. *And be it further enacted,* That the surgeon-general shall certify to the commissioner of pensions a list of all soldiers who have elected to receive money commutation instead of limbs or apparatus, with the amount due to each, and the commissioner of pensions shall cause the same to be paid to such soldiers in the same manner as pensions are now or hereafter may be paid.

Money commutation, how paid.

SEC. 3. *And be it further enacted,* That every soldier who lost a limb during the late war, but from the nature of his injury was not able to use an artificial limb, and consequently received none from the government, shall be entitled to the benefits of this act and shall receive money commutation as hereinbefore provided.

Disabled soldiers who can not use artificial limb, to receive money value.

Approved, June 17, 1870.

[16 Stat. L., p. 174.]

AN ACT supplementary to "An act to provide for furnishing artificial limbs to disabled soldiers."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the benefits of the act approved June seventeenth, eighteen hundred and seventy, entitled "An act to provide for furnishing artificial limbs to disabled soldiers," shall be extended to all officers, soldiers, seamen, and marines disabled in the military or naval service of the United States, as fully as the same are provided for in the acts approved July sixteenth, eighteen hundred and sixty-two, July twenty-eighth, eighteen hundred and sixty-six, and July twenty-seventh, eighteen hundred and sixty-eight, in so far as the said acts relate to artificial limbs and to transportation for procuring said limbs.

Artificial limbs, etc., furnished officers, soldiers, seamen, and marines disabled, etc.

Approved, June 30, 1870.

[19 Stat. L., pp. 203-204.]

AN ACT to regulate the issue of artificial limbs to disabled soldiers, seamen, and others.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every officer, soldier, seaman and marine, who, in the line of duty, in the military or naval service of the United States, shall have lost a limb, or sustained bodily injuries, depriving him of the use of any of his limbs, shall receive once every five years an artificial limb or appliance, or commutation therefor, as provided and limited by existing laws, under such regulations as the Surgeon-General of the Army may prescribe; and the period of five years shall be held to commence with the filing of the first application after the seventeenth day of June, in the year eighteen hundred and seventy.

Artificial limbs to soldiers and sailors.

When and how furnished or commuted.

Transportation to be furnished.

SEC. 2. That necessary transportation to have artificial limbs fitted shall be furnished by the Quartermaster-General of the Army, the cost of which shall be refunded out of any money appropriated for the purchase of artificial limbs: *Provided* That this act shall not be subject to the provisions of an act entitled "an act to increase pensions," approved June eighteenth, eighteen hundred and seventy-four.

Approved, August 15, 1876.

[19 Stat. L., p. 252.]

[Extract from an act to perfect the revision of the Statutes of the United States, and of the statutes relating to the District of Columbia.]

Secs. 4787, 4790, and 4791 amended.

That section forty-seven hundred and eighty-seven Revised Statutes is amended by adding at the end of the section the following:

The provisions of this section shall apply to all officers, non-commissioned officers, enlisted and hired men of the land and naval forces of the United States, who, in the line of their duty as such, shall have lost limbs or sustained bodily injuries depriving them of the use of any of their limbs, to be determined by the Surgeon-General of the Army; and the term of five years herein specified shall be held to commence in each case with the filing of the application for the benefits of this Section.

That section forty-seven hundred and ninety is amended by inserting, in the second line, after the word "rebellion," the words "or is entitled to the benefits of Section forty-seven hundred and eighty-seven."

Section forty-seven hundred and ninety-one is amended by adding at the end of the section the following:

The transportation allowed for having artificial limbs fitted shall be furnished by the Quartermaster-General of the Army, the cost of which shall be refunded from the appropriations for invalid pensions.

Approved, February 27, 1877.

[26 Stat. L., p. 1103.]

[Extract from an act to amend section 4787 of the Revised Statutes of the United States.]

* * * * *

That section forty-seven hundred and eighty-seven of the Revised Statutes of the United States be amended by striking out the word "five" where it occurs therein, and inserting in lieu thereof the word "three" so that when amended said section will read as follows: Every officer, soldier, seaman, and marine who was disabled during the war for the suppression of the rebellion, in the military or naval service, and in the line of duty, or in consequence of wounds received or disease contracted therein, and who was furnished by the War Department since the seventeenth day of June, eighteen hundred and seventy, with an artificial limb or apparatus for resection, who was entitled to receive such limb or apparatus since said date, shall be entitled to receive a new limb or apparatus at the expiration of every three years thereafter, under such regulations as have been or may be prescribed by the Surgeon-General of the Army.

Artificial limbs, etc., furnished every three years.

R. S., sec. 4787 amended.

Approved, March 3, 1891.

NOTE.—Claims of heirs of deceased soldiers for commutation of artificial limbs and appliances, which accrued prior to the death of the soldier. Under the provisions of section 4788, Revised Statutes, every person entitled to an artificial limb or apparatus may, if he so elects, receive the money value thereof every three years (see act of Mar. 3, 1891, 26 Stat., p. 1103). The question having been raised as to the right of the heirs of a soldier to receive the amount of commutation which had accrued prior to the soldier's death, the Second Comptroller decided as follows:

Where the soldier had exercised in full his right to commutation for an artificial limb, had completed his claim and died before receiving payment, leaving nothing to be done in that direction by his representatives, his interest in the grant must be viewed as a vested right which extends beyond his own life and passes into and becomes a part of his estate.

Decision of Second Comptroller.

Such cases come under the jurisdiction of the Second Auditor.

ASSIGNMENT OF CLAIMS AGAINST THE UNITED STATES.

[9 Stat. L., p. 41.]

[An Act in relation to the payment of claims.]

July 29, 1846.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever a claim on the United States aforesaid shall hereafter have been allowed by a resolution

Claims allowed by Congress not to be paid to any other person or persons than the claimants, their executors, administrators, or duly constituted attorneys.

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or act of Congress, and thereby directed to be paid, the money shall not, nor shall any part thereof, be paid to any person or persons other than the claimant or claimants, his or their executor or executors, administrator or administrators, unless such person or persons shall produce to the proper disbursing officer a warrant of attorney executed by such claimant or claimants, executor or executors, administrator or administrators, after the enactment of the resolution or act allowing the claim; and every such warrant of attorney shall refer to such resolution or act, and expressly recite the amount allowed thereby, and shall be attested by two competent witnesses, and be acknowledged by the person or persons executing it, before an officer having authority to take the acknowledgment of deeds, who shall certify such acknowledgement; and it shall appear by such certificate that such officer, at the time of the making of such acknowledgement, read and fully explained such warrant of attorney to the person or persons acknowledging the same.

Approved, July 29, 1846.

[10 Stat. L., p. 170.]

[Extract from an act to prevent frauds upon the Treasury of the United States.]

Transfers of
claims on
United States,
how and when
legal.

Be it enacted, etc., That all transfers and assignments hereafter made of any claim upon the United States, or any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or any part or share thereof, shall be absolutely null and void, unless the same shall be freely made and executed in the presence of at least two attesting witnesses, after the allowance of such claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof.

Approved, February 26, 1853.

NOTE.—The wisdom and policy of the act of February 26, 1853 (10 Stat. L., p. 170) considered and sustained (*United States v. Gillis*, 95 U. S., 407; *Spofford v. Kirk*, 97 U. S., 464).

NOTES OF DECISIONS BY THE COURTS.

Notes of de-
cisions of
courts.

The provision of the Revised Statutes (sec. 3477), which makes assignment of claims against the Government void does not affect the jurisdiction of the Court of Claims in cases under the Bowman Act. (See *Forehand's case*, 23 C. Cls. R., p. 477.)

The assignment of a voucher is absolutely void under Section 3477 of the Revised Statutes (*Sarah A. Harris, administratrix, v. The United States*, 27 C. Cls. R., p. 177).

No officer of the Government can take assignments out of the operation of the Revised Statutes. (*Charles A. Hitchcock v. The United States*, 27 C. Cls. R., p. 185.)

The purchaser of a claim at a sale in bankruptcy proceedings may maintain an action in his own name. (*McKay's case*, 27 C. Cls. R., p. 422.)

1. A mere personal agreement by one setting up a claim on the Government, with another person to pay to such person a percentage of whatever sum Congress, through the instrumentality of such person, may appropriate in payment of the claim, does not constitute any lien on the fund to be appropriated, there being no order on the Government to pay the percentage out of the fund so appropriated, nor any assignment to the party of such percentage.

2. If such an agreement amounted to such an order or assignment, as in the case of a debt due by an ordinary person would constitute a lien on the fund, the agreement, in the case of a claim on the Government, would, under the act of February 26, 1853, not do so; for that act declares that all transfers of any part of any claim against the United States,

or of any interest therein, whether absolute or conditional, shall be absolutely null and void, unless executed in the presence of at least two attesting witnesses after the allowance of such claim, the ascertainment of the amount due, and the issuing of a warrant therefor.

3. A contract to take charge of a claim before Congress, and prosecute it as an agent and attorney for the claimant (the same amounting to a contract to procure by "lobby services"—that is to say, by personal solicitation by the agent and others supposed to have personal influence in any way with Members of Congress—the passage of a bill providing for the payment of the claim), is void.

4. Such a contract is distinguishable from one for purely professional services, within which category are included drafting a petition which sets forth the claim, attending to the taking of testimony, collecting facts, preparing arguments, and submitting them either orally or in writing to a committee or other proper authority, with other services of like character intended to reach only the understanding of the persons sought to be influenced.

5. Though compensation can be recovered for these when they stand by themselves, yet when they are blended and confused with those which are forbidden, the whole is a unit and indivisible, and that which is bad destroys the good. Compensation can be recovered for no part. (*Trist v. Child*, 21 Wallace, p. 441.)

All contracts for a contingent compensation for obtaining legislation, or to use personal or any secret or sinister influence on legislators, are void, as against public policy. (*Marshall v. Baltimore & Ohio Railroad Co.*, 16 How., 314.)

ASSIGNMENT OF UNLIQUIDATED DEMANDS.

A claim which has never received the assent of the person against whom it is asserted, and which remains to be settled by negotiation or suit at law, can not be so assigned as to give the assignee an equitable right to prevent the original parties from compromising or adjusting the claim on any terms that may suit them. (*Kendall v. The United States*, 7 Wallace, p. 113.)

When a contract by its terms can not be "sublet or assigned," one who has agreed with the sureties, on default of their principals, to carry out the contract, receive the consideration, and allow to the sureties a percentage thereof, is not a party "interested therein," but merely the "agent, attorney in fact, or employee" of the sureties. (*Kellogg v. The United States*, 7 C. Cls. R., p. 56.)

One who is in legal effect merely the assignee of a claim against the Government can not maintain an action upon it, though he holds an official voucher for it issued in his own name. (*Johnston's case*, 13 C. Cls. R., p. 217.)

Three things concerning the assignment of claims against the Government may be regarded as well settled:

First. That such claims as are choses in action upon which a suit can be maintained as a matter of legal right, if there be a jurisdiction, and in which "there is no element of a donation in the payment ultimately made" (*Phelps v. McDonald*, 99 U. S. R., 298), pass in bankruptcy and may be prosecuted by the assignee or by the purchaser in bankruptcy proceedings. *McKay's case* (27 C. Cls. R., 422); *Burke's* (13 id., 241).

Second. That the title to what is known as abandoned and captured property not having been divested by capture, a claim for the proceeds in the Treasury is a cause of action which passes in bankruptcy, although no jurisdiction exists at the time in which it can be prosecuted. *Klein's case* (13 Wall. R., 128); *Erwin's* (97 U. S. R., 392.)

Third. That a mere expectancy, a claim founded on no legal right known to courts of law or equity, a claim which is but an appeal to the clemency of Congress for the redress of an injury, where there is no obligation on the part of the Government, and the granting of relief is purely a matter of legislative discretion, can not be regarded as property and does not pass in bankruptcy. *Dockery's case* (26 C. Cls. R., 148); *Heard v. Sturgis* (146 Mass., 545); *Taft v. Marisly* (120 N. Y., 474); *Brooks v. Ahrens* (68 Maryland, 212); *Kingsbury v.*

Mattocks (81 Maine, 310); Estate of Moore (26 C. Cls. R., 254); Heirs of Emerson v. Hall (13 Peters's R., 409, 415).

But it must be conceded that since the decision of the Supreme Court in *Williams v. Heard* (140 U. S. R., 529), overturning the concurrent decisions of four of the leading judicial tribunals of the State judiciary upon the same point, the last rule is not easy of application.

The subject of the action was one of the Alabama claims. The Supreme Court held that—

“the sum awarded by the tribunal of arbitration at Geneva, when paid, constituted a national fund, in which no individual claimant had any right, legal or equitable, and which Congress could distribute as it pleased,” but that, “nevertheless, there was at all times a moral obligation on the part of the Government to do justice to those who had suffered in property.”

What is a moral obligation on the part of the Government is a question in ethics which different consciences will answer in different ways and which ordinarily the legislative power alone must determine. The Supreme Court in the same case say that a pension claim for disability is not assignable in bankruptcy; that it is “personal and not susceptible of passing by will or by operation of law.” Yet no one will ever deny that if a government by statute should assure soldiers at the time of their enlistment that in the event of their incurring disabilities they should receive pensions, a moral obligation of the most unequivocal character would require that a fund be provided to pay those who suffered.

The real distinction between the Alabama claims and pension claims is probably this, that there the Government had in its custody a fund which was not morally its own, a fund which had been paid to it as an indemnity for depredations which had been committed by another belligerent on American commerce, the right of distribution being lodged in its discretion, and the rights of distributees being in abeyance until its discretion should be exercised. The court is careful to say that the rights so assignable in bankruptcy “were rights growing out of property.” The exercise of the legislative discretion gave efficacy to existing rights; “but,” says the court, “the act of Congress did not create the rights.”

It may be urged that between the Alabama claims and those of loyal citizens in the seceded State a very strong analogy exists; that the last represent “rights growing out of property”; rights “not enforceable until after the passage of an act of Congress,” but not created by the act; claims for private property taken for public use from loyal adherents of the Government concerning which “there was at all times a moral obligation on the part of the Government to do justice to those who had suffered in property.” (Id., p. 541.)

The Supreme Court has also decided in the case before cited (Erwin's) that an equitable title to the proceeds of captured property passes to the assignee in bankruptcy, though there be no jurisdiction in which the purchaser can seek redress and though the jurisdictional period for prosecuting such claims had expired at the time of the assignment.

Section 3477 of the Revised Statutes, forbidding transfers of claims against the Government, does not include a voluntary assignment of a claim against the United States which is included in an assignment made by an insolvent debtor of all his effects for the benefit of his creditors. (*Goodman v. Niblack*, 102 U. S. R., p. 556.)

Congress by the French spoliation act of January 20, 1885 (23 Stat. L., p. 283), recognized the rights of assignees in the French spoliation claims.

AWARDS OF THE COMMISSION ON CLAIMS IN THE
DEPARTMENT OF THE WEST.

LETTER FROM THE SECRETARY OF WAR APPOINTING THE
COMMISSION.

WAR DEPARTMENT, *October 25, 1861.*

HON. DAVID DAVIS,
Bloomington, Ill.

SIR: By direction of the President a commission has been appointed, consisting of Hon. David Davis, of Illinois; Hon. Joseph Holt, of Kentucky; and Hugh Campbell, Esq., of St. Louis, Mo., to examine and report upon all unsettled claims against the military Department of the West that may have originated prior to the 14th of the present month.

As a member of said commission, you will at once proceed to St. Louis, in order that the commission may enter upon the discharge of its duties as early as practicable.

You will be allowed a compensation of \$8 per day and mileage.

Samuel T. Glover, Esq., of St. Louis, will act as counsel for the Government, under the direction of the commission, in the investigation of such claims as may be presented.

Very respectfully,

SIMON CAMERON,
Secretary of War.

[12 Stat. L., p. 615.]

Mar. 11, 1862. A RESOLUTION Providing for the payment of the awards of the commission to investigate the military claims in the Department of the West.

*Resolved by the Senate and House of Representatives
of the United States of America in Congress assembled,
That all sums allowed to be due from the United States*

to individuals, companies, or corporations, by the Commission heretofore appointed by the Secretary of War, (for the investigation of military claims against the Department of the West), composed of David Davis, Joseph Holt, and Hugh Campbell, now sitting at St. Louis, Missouri, shall be deemed to be due and payable, and shall be paid by the disbursing officers, either in St. Louis or Washington, in each case, upon the presentation of the voucher with the Commissioners' certificate thereon, in any form, plainly indicating the allowance of the claim and to what amount. This resolution shall apply only to claims and contracts for service, labor, or materials, and for subsistence, clothing, transportation, arms, supplies, and the purchase, hire, and construction of vessels.

Payment of awards of commissioners on military claims in Department of the West.

Approved, March 11, 1862.

NOTES OF DECISIONS BY THE COURT.

EXECUTIVE AUTHORITY.

The Secretary of War has power, and it is his duty, to suspend payment of claims against the Government, arising out of contracts which, there are well-grounded suspicions, were made in disregard of the rights of the United States. (*United States v. Adams*, 7 Wall., 463.)

In such case he may appoint commissioners to investigate such claims, and Congress having subsequently enacted that all claims allowed by such board should be deemed valid, a contractor who presents his voucher and receives the sum awarded him by the board can not afterwards recover on his original contract in the court of claims. (*Ibid.*; *United States v. Child*, 12 Wall., 232.)

DURESS.

If a military commission make an arbitrary deduction from one voucher, and refuse to return to the claimants three other vouchers from which no deduction is made, unless they will sign a receipt in full for all and relinquish the deduction made from the first, it is a clear case of duress of goods, and avoids the receipt. (*Livingston v. United States*, 3 N. & H., 131.)

A receipt extorted by Government officers, by duress of a military commission, is not binding on the claimants; nor are they barred by a payment of the sum awarded under such illegal proceedings. (*Child v. United States*, 4 N. & H., 176.)

The joint resolution of March 11, 1863 (12 Stat. L., p. 615), does not ratify and render valid acts of the "Davis-Holt-Campbell commission," appointed by the Secretary of War. It merely directs the disbursing officers to rec-

hundred and sixty-one and eighteen hundred and sixty-two, in the Regular Army, including the force authorized by this act, shall be for the period of three years, and those to be made after January one, eighteen hundred and sixty-three, shall be for the term of five years, as at present authorized, and that the men enlisted in the regular forces, after the first day of July, eighteen hundred and sixty-one, shall be entitled to the same bounties, in every respect, as those allowed or to be allowed to the men of the volunteer forces.

Approved, July 29, 1861.

[12 Stat. L., p. 509.]

[Extract from an act making appropriations for the support of the Army for the year ending the 30th day of June, 1863, and additional appropriations for the year ending 30th of June, 1862, and for other purposes.]

\$25 of bounty of \$100, to be paid to volunteer after enlistment.

1861, ch. 9, s. 5.
1861, ch. 23, s. 5. *Ante*, pp. 269, 280.

SEC. 6. *And be it further enacted*, That section five of the act "to authorize the employment of volunteers to aid in enforcing the laws and protecting public property," approved July twenty-second, eighteen hundred and sixty-one, and section five of the act "to increase the present military establishment of the United States," approved July twenty-nine, eighteen hundred and sixty-one, shall be so construed as to allow twenty-five dollars of the bounty of one hundred dollars therein provided to be paid immediately after enlistment to every soldier of the regular and volunteer forces hereafter enlisted during the continuance of the existing war, and the sum of seven millions five hundred thousand dollars is hereby appropriated for such payment.

Approved, July 5, 1862.

[12 Stat. L., p. 535.]

AN ACT making appropriations for the payment of the bounty authorized by the sixth section of an act entitled "An act to authorize the employment of volunteers to aid in enforcing the laws and protecting public property," approved July twenty-second, eighteen hundred and sixty-one, and for other purposes.

Bounty to widows, etc., of volunteers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the following sums be, and the same are hereby, appropriated, out of any money in the Treasury not otherwise appropriated, for the objects hereinafter expressed, viz:

To whom bounty paid.

For payment of the bounty to widows, children, fathers, mothers, brothers, and sisters of such volunteers as may have died or been killed, or may die or be killed, in service, authorized by the sixth section of an act entitled "An act to authorize the employment of volunteers to aid in enforcing the laws and protecting public property," approved July twenty-second, eighteen hundred and sixty-

one, five millions of dollars, or so much thereof as may be found necessary: *Provided*, That said bounty shall be paid to the following persons, and in the order following, and to no other person, to wit, first, to the widow of such deceased soldier, if there be one; second, if there be no widow, then to the children of such deceased soldier, share and share alike; third, if such soldier left neither a widow, or child, or children, then, in that case, such bounty shall be paid to the following persons, provided they be residents of the United States, to wit, first, to his father; or if he shall not be living, or has abandoned the support of his family, then to the mother of such soldier; and if there be neither father nor mother as aforesaid, then such bounty shall be paid to the brothers and sisters of the deceased soldier, resident as aforesaid.

Widow.

Children.

Father.

Mother.

Brothers,
etc.

For compensation of twenty additional clerks, hereby authorized to be employed in the office of the Commissioner of Pensions, to wit: For fifteen clerks of the first class, eighteen thousand dollars: for five clerks of the second class, seven thousand dollars.

SEC. 2. *And be it further enacted*, That the sum of three thousand dollars, or so much thereof as may be found necessary, be, and the same is hereby, appropriated for the expense of the committee on disloyal employees of the Government, appointed by resolution of the House of Representatives July eight, eighteen hundred and sixty-one.

SEC. 3. *And be it further enacted*, That that part of the sixth section of the act "to authorize the employment of volunteers to aid in enforcing the laws and protecting public property," approved July twenty-second, eighteen hundred and sixty-one, which secured to the widow, if there be one, if not, the legal heirs of such volunteers as die or may be killed in service, in addition to all arrears, of pay and allowances, a bounty of one hundred dollars, shall be held to apply to those persons who have enlisted in the regular forces since the first day of July, eighteen hundred and sixty-one, or shall enlist in the regular forces during the year eighteen hundred and sixty-two, and be paid to the heirs named in this act; and that the bounties herein provided for shall be paid out of any money appropriated for bounty to volunteers.

Bounty under act of 1861, ch. 9, s. 6, to apply to those enlisting in Regular Service during 1862, etc.

Approved, July 11, 1862.

[12 Stat. L., p. 569.]

[Extract from an act to grant pensions.]

SEC. 10. *And be it further enacted*, That the pilots, engineers, sailors, and crews upon the gunboats and war vessels of the United States, who have not been regularly mustered into the service of the United States, shall be entitled to the same bounty allowed to persons of corre-

Pilots, engineers, sailors, etc., of gunboats, to have bounty, etc.

Sec. 10, 1862. See also Sec. 10, 1862.

sponding rank in the naval service, provided they continue in service to the close of the present war; and all persons serving as aforesaid, who have been or may be wounded or incapacitated for service, shall be entitled to receive for such disability the pension allowed by the provisions of this act to those of like rank, and each and every such person shall receive pay according to corresponding rank in the naval service: *Provided*, That no person receiving pension or bounty under the provisions of this act shall receive either pension or bounty for any other service in the present war.

Widows and heirs to have bounty and pensions.

SEC. 11. *And be it further enacted*, That the widows and heirs of all persons described in the last preceding section who have been or may be employed as aforesaid, or who have been or may be killed in battle, or of those who have died or shall die of wounds received while so employed, shall be paid the bounty and pension allowed by the provisions of this act, according to rank, as provided in the last preceding section.

Approved, July 14, 1862.

[12 Stat. L., p. 598.]

[Extract from an act to amend the act calling forth the militia to execute the laws of the Union, suppress insurrection, and repel invasion, approved February 28, 1795, and the acts amendatory thereof, and for other purposes.]

President may accept 100,000 infantry for 9 months.

SEC. 3. *And be it further enacted*, That the President be, and he is hereby, authorized, in addition to the volunteer forces which he is now authorized by law to raise, to accept the services of any number of volunteers, not exceeding one hundred thousand, as infantry, for a period of nine months, unless sooner discharged. And every soldier who shall enlist under the provisions of this section shall receive his first month's pay, and also twenty-five dollars as bounty, upon the mustering of his company or regiment into the service of the United States. And all provisions of law relating to volunteers enlisted in the service of the United States for three years, or during the war, except in relation to bounty, shall be, and the same are, extended to, and are hereby declared to embrace, the volunteers to be raised under the provisions of this section.

Advance pay and bounty.

Volunteers for 12 months may be accepted to fill up regiments.

SEC. 4. *And be it further enacted*, That, for the purpose of filling up the regiments of infantry now in the United States service, the President be, and he hereby is, authorized to accept the services of volunteers in such numbers as may be presented for that purpose, for twelve months, if not sooner discharged. And such volunteers, when mustered into the service, shall be in all respects upon a footing with similar troops in the United States service, except as to service bounty, which shall be fifty dollars,

one-half of which to be paid upon their joining their regiments, and the other half at the expiration of their enlistment.

Approved, July 17, 1862.

[12 Stat. L., p. 734.]

[Extract from an act for enrolling and calling out the national forces, and for other purposes.]

SEC. 18. *And be it further enacted*, That such of the volunteers and militia now in the service of the United States as may reenlist to serve one year, unless sooner discharged, after the expiration of their present term of service, shall be entitled to a bounty of fifty dollars, one-half of which to be paid upon such reenlistment, and the balance at the expiration of the term of reenlistment; and such as may reenlist to serve for two years, unless sooner discharged, after the expiration of their present term of enlistment, shall receive, upon such reenlistment, twenty-five dollars of the one hundred dollars bounty for enlistment provided by the fifth section of the act approved July twenty-second of July, eighteen hundred and sixty-one, entitled "An act to authorize the employment of volunteers to aid in enforcing the laws and protecting public property."

Bounty to volunteers, etc., now in service for reenlistment.

Approved, March 3, 1863.

[12 Stat. L., p. 743.]

[Extract from An Act to promote the efficiency of the Corps of Engineers and of the Ordnance Department, and for other purposes.]

SEC. 7. *And be it further enacted*. That upon any requisition hereafter being made by the President of the United States for militia, any person who shall have volunteered or been drafted for the service of the United States for the term of nine months, or a shorter period, may enlist into a regiment from the same State to serve for the term of one year, and any person so enlisting shall be entitled to and receive a bounty of fifty dollars, to be paid in time and manner provided by the act of July twenty-second, eighteen hundred and sixty-one, for the payment of the bounty provided for by that act.

Persons drafted, or who volunteer to serve 9 months, and enlisting for 1 year, to have bounty.

Approved, March 3, 1863.

[12 Stat. L., p. 758.]

AN ACT to amend an act entitled "An act to authorize the employment of volunteers to aid in enforcing the laws and protecting public property," approved July twenty-two, eighteen hundred and sixty-one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every noncommissioned officer, private, or

Persons discharged within 2 years of enlistment, by reason of wounds, etc., entitled to bounty.

Repealing clause.

other person who has been or shall hereafter be discharged from the Army of the United States, within two years from the date of their enlistment, by reason of wounds received in battle, shall be entitled to receive the same bounty as is granted or may be granted to the same classes of persons who are discharged after a service of two years; and all acts and parts of acts inconsistent with this are hereby repealed.

Approved, March 3, 1863.

[13 Stat. L., p. 11.]

[Extract from an act to amend an act entitled "An act for enrolling and calling out the national forces, and for other purposes," approved March 3, 1863.]

Certain colored persons to be enrolled, and form part of national forces.

Slaves of loyal masters.

Bounty to master.

Commission to determine compensation to loyal masters of colored volunteers.

How mustered into service.

SEC. 24. *And be it further enacted*, That all able-bodied male colored persons, between the ages of twenty and forty-five years, resident in the United States, shall be enrolled according to the provisions of this act, and of the act to which this is an amendment, and form part of the national forces; and when a slave of a loyal master shall be drafted and mustered into the service of the United States, his master shall have a certificate thereof, and thereupon such slave shall be free; and the bounty of one hundred dollars, now payable by law for each drafted man, shall be paid to the person to whom such drafted person was owing service or labor at the time of his muster into the service of the United States. The Secretary of War shall appoint a commission in each of the slave States represented in Congress, charged to award to each loyal person to whom a colored volunteer may owe service a just compensation, not exceeding three hundred dollars, for each such colored volunteer, payable out of the fund derived from commutations, and every such colored volunteer on being mustered into the service shall be free. And in all cases where men of color have been heretofore enlisted or have volunteered in the military service of the United States, all the provisions of this act, so far as the payment of bounty and compensation are provided, shall be equally applicable as to those who may be hereafter recruited. But men of color, drafted or enlisted, or who may volunteer into the military service, while they shall be credited on the quotas of the several States, or subdivisions of States, wherein they are respectively drafted, enlisted, or shall volunteer, shall not be assigned as State troops, but shall be mustered into regiments or companies as United States colored troops.

Approved, February 24, 1864.

[13 Stat. L., p. 129.]

[Extract from an act making appropriations for the support of the Army for the year ending June 30, 1865, and for other purposes.]

SEC. 3. *And be it further enacted*, That all persons enlisted and mustered into service as volunteers under the call, dated October seventeen, eighteen hundred and sixty-three, for three hundred thousand volunteers, who were at the time of enlistment actually enrolled and subject to draft in the State in which they volunteered, shall receive from the United States the same amount of bounty without regard to color.

Bounties paid to certain volunteers without regard to color.

SEC. 4. *And be it further enacted*, That all persons of color who were free on the nineteenth day of April, eighteen hundred and sixty-one, and who have been enlisted and mustered into the military service of the United States, shall, from the time of their enlistment, be entitled to receive the pay, bounty, and clothing allowed to such persons by the laws existing at the time of their enlistment. And the Attorney-General of the United States is hereby authorized to determine any question of law arising under this provision. And if the Attorney-General aforesaid shall determine that any of such enlisted persons are entitled to receive any pay, bounty, or clothing, in addition to what they have already received, the Secretary of War shall make all necessary regulations to enable the Pay Department to make payment in accordance with such determination.

Pay, bounties, etc., of colored soldiers.

Attorney-General to determine, etc.

Approved, June 15, 1864.

[13 Stat. L., p. 144.]

[Extract from an act to increase the pay of soldiers of the United States Army, and for other purposes.]

SEC. 3. *And be it further enacted*, That all noncommissioned officers and privates in the Regular Army, serving under enlistments made prior to July twenty-second, eighteen hundred and sixty-one, shall have the privilege of reenlisting for the term of three years in their respective organizations until the first day of August next; and all such noncommissioned officers and privates so reenlisting shall be entitled to the bounties mentioned in the joint resolution of Congress approved January thirteen, eighteen hundred and sixty-four.

Noncommissioned officers and privates in Regular Army, enlisted before July 22, 1861, may reenlist and have certain bounties.
Pub. Res.
Pub. Res. No. 5.
Post, p. 400.

Approved, June 20, 1864.

[13 Stat. L., p. 400.]

JOINT RESOLUTION to continue the bounties heretofore paid.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the bounties heretofore paid, under regula-

Bounties to men enlisting to be continued until, etc.
Ante, p. 144.

tions and orders from the War Department, to men enlisting in the regular or volunteer forces of the United States for three years or during the war shall continue to be paid from the fifth day of January, eighteen hundred and sixty-four, until the first day of March next, anything in the *act* [joint resolution] approved December twenty-third, eighteen hundred and sixty-three, to the contrary notwithstanding. This resolution to be in force from and after its passage.

Approved, January 13, 1864.

[13 Stat. L., p. 356.]

[Extract from an act to provide for the more speedy punishment of guerilla marauders, and for other purposes.]

Soldiers sick in hospital and discharged, but dying in hospital, etc., entitled to bounties.

SEC. 3. *And be it further enacted*, That when a soldier sick in hospital shall have been discharged or shall be discharged from the military service, but shall be unable to leave or to avail himself of his discharge, in consequence of sickness or of wounds, and shall subsequently die in such hospital, he shall be deemed to have died in the military service, so far as relates to bounties.

Approved, July 2, 1864.

[13 Stat. L., p. 379.]

[Extract from an act further to regulate and provide for the enrolling and calling out the national forces, and for other purposes.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States may, at his discretion, at any time hereafter call for any number of men as volunteers for the respective terms of one, two, and three years for military service; and any such volunteer, or, in case of draft, as hereinafter provided, any substitute, shall be credited to the town, township, ward of a city, precinct, or election district, or of a county not so subdivided, towards the quota of which he may have volunteered or engaged as a substitute; and every volunteer who is accepted and mustered into the service for a term of one year, unless sooner discharged, shall receive and be paid by the United States a bounty of one hundred dollars; and if for a term of two years, unless sooner discharged, a bounty of two hundred dollars; and if for a term of three years, unless sooner discharged, a bounty of three hundred dollars, one-third of which bounty shall be paid to the soldier at the time of his being mustered into the service, one-third at the expiration of one-half of his term of service, and one-third at the expiration of his term of service; and in case

of his death while in service the residue of his bounty ^{Bounty;} unpaid shall be paid to his widow, if he shall have left ^{how paid in} a widow; if not, to his children, or if there be none, to ^{case of death.} his mother, if she be a widow.

Approved, July 4, 1864.

[13 Stat. L., p. 487.]

[Extract from an act to amend the several acts heretofore passed to provide for the enrolling and calling out the national forces, and for other purposes.]

SEC. 3. *And be it further enacted*, That if a soldier, ^{Bounty due} discharged for wounds received in battle, die before re- ^{certain sol-} ceiving the bounty provided by the act of March third, ^{diers, to whom} eighteen hundred and sixty-three, entitled "An act to ^{payable.} amend an act to authorize the employment of volunteers, ^{1863, ch. 84.} and so forth," the bounty due shall be paid to the follow- ^{Vol. xii, p.} ing persons, and in the order following, and to no other ^{758.} person, to wit, first, to the widow of such deceased soldier, if there be one; second, if there be no widow, then to the children of such deceased soldier, share and share alike; third, if such soldier left neither a widow, or child or children, then and in that case such bounty shall be paid to the following persons, provided they be residents of the United States, to wit, first, to his father; or if he shall not be living, or has abandoned the support of his family, then to the mother of such soldier; and if there be neither father nor mother as aforesaid, then such bounty shall be paid to the brothers and sisters of the deceased soldier, resident as aforesaid.

SEC. 4. *And be it further enacted*, That every noncom- ^{Persons dis-} missioned officer, private, or other person who has been, ^{charged by rea-} or shall hereafter be, discharged from the Army of the ^{son of wounds,} United States by reason of wounds received in battle, on ^{etc., to receive} skirmish, on picket, or in action, or in the line of duty, ^{bounty.} shall be entitled to receive the same bounty as if he had served out his full term; and all acts and parts of acts inconsistent with this are hereby repealed.

SEC. 11. *And be it further enacted*, That the bounty of ^{Bounty to} one hundred dollars, provided by present laws to be paid ^{widow, etc., of} to the heirs of volunteers killed in battle, shall be ex- ^{volunteers} tended to the widow, if living, or, if she be dead, to the ^{killed in battle.} children of any volunteer who shall have been or may be killed in the service, whether he shall have enlisted for two years or for a less period of time.

Approved, March 3, 1865.

[13 Stat. L., p. 403.]

JOINT RESOLUTION to continue the payment of bounties.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the bounties authorized to be paid under

Bounties to
enlisted men to
be continued.

See *Ante*,
Nos. 3, 5, p.
400.

existing laws, and by regulations and orders of the War Department, to veterans reënlisting, or persons enlisting in the regular or volunteer service of the United States for three years, or during the war, shall contin[ue] to be paid from the first day of March, eighteen hundred and sixty-four, to the first day of April, eighteen hundred and sixty-four, anything in any law or regulation to the contrary notwithstanding; the said bounties to be paid out of any moneys already appropriated for such purposes.

Approved, March 3, 1864.

[14 Stat. L., p. 352.]

JOINT RESOLUTION giving construction to the law in relation to bounties payable to soldiers discharged for wounds.

Construction
of words in
bounty act, "or
in the line of
duty."
1865, ch. 79,
s. 4. Vol. xiii,
p. 488.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the true intent and meaning of the words "or in the line of duty," used in the fourth section of the act approved March third, eighteen hundred and sixty-five, entitled "An act to amend the several acts heretofore passed to provide for the enrolling and calling out the national forces, and for other purposes," requires that the benefit of the provision of said section shall be extended to any enlisted man or other person entitled by law to bounty who has been or may be discharged by reason of a wound received while actually in service under military orders, not at the time on furlough or leave of absence, nor engaged in any unlawful or unauthorized act or pursuit.

Approved, April 12, 1866.

[14 Stat. L., p. 357.]

A RESOLUTION respecting bounties to colored soldiers and the pensions, bounties, and allowances to their heirs.

Presumption
to hold that a
colored soldier
was a freeman
at time of en-
listment, when
nothing to con-
trary appears.
1864, ch. 124,
s. 4. Vol. xiii,
p. 129.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the omission in the muster rolls of the words "free on or before April nineteen, eighteen hundred and sixty-one," shall not deprive any colored soldier of the bounty to which he is entitled, and which is now or may hereafter be withheld by reason of such omission; but where nothing appears on the muster roll or of record to show that a colored soldier was not a freeman at the date aforesaid, under the provision of the fourth section of the "Act making appropriations for the support of the Army for the year ending the thirtieth of June, eighteen hundred and sixty-five," the presumption shall be that the person was free at the time of his enlistment.

SEC. 2. *And be it further resolved*, That in determining who is or was the wife, widow, or heirs of any colored soldier evidence that he and the woman claimed to be his wife or widow were joined in marriage by some ceremony deemed by them obligatory, followed by their living together as husband and wife up to the time of enlistment, shall be deemed sufficient proof of such marriage for the purpose of securing any arrears of pay, pension, or other allowances due any colored soldier at the time of his death; and the children born of any such marriage shall be held and taken to be the lawful children and heirs of such soldier.

What to be sufficient proof of marriage of colored soldier, to secure arrears of pay, etc., due at death. Issue of such marriage to be lawful heirs.

Approved, June 15, 1866.

[14 Stat. L., p. 360.]

A RESOLUTION to provide for the payment of bounty to certain Indian regiments.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War be, and he is hereby, authorized and required to cause to be paid to the enlisted men of the first, second, and third Indian regiments the bounty of one hundred dollars, under the same regulations and restrictions as now determine the payment of bounty to other volunteers in the service of the United States.

Bounty to be paid to enlisted men of certain Indian regiments.

Approved, June 18, 1866.

[14 Stat. L., p. 363.]

JOINT RESOLUTION declaratory of the law of bounty.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That where any enlisted man has been or may be detailed for duty as a clerk or for any other duty in any executive bureau, at headquarters or elsewhere, he shall not by such detail be deprived of any rights to bounties now due or hereafter to become due, but shall be as fully entitled thereto as though no such detail had been made.

Enlisted men detailed for special duty not thereby to be deprived of bounty.

Approved July 13, 1866.

[14 Stat. L., 367.]

JOINT RESOLUTION amendatory of a joint resolution entitled "A resolution respecting bounties to colored soldiers, and the pensions, bounties, and allowances to their heirs," approved June 15, 1866.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the words "at the time of his enlistment,"

Ante, p. 357.

The words
"at the time
of his enlist-
ment," at end
of section 1,
stricken out.

at the end of section one of the "resolution respecting bounties to colored soldies, and the pensions, bounties, and allowances to their heirs," approved June fifteen, eighteen hundred and sixty-six, be, and the same are hereby, stricken out.

Agent or at-
torney making
claim for boun-
ty, must file
with each
claim his oath,
etc.

SEC. 2. *And be it further resolved,* That whenever application shall be made by any claimant for bounty under the provisions of the joint resolution aforesaid, by or through any agent or attorney, such agent or attorney shall hereafter be required to file with each claim his oath of affirmation that he has no interest whatever in said bounty beyond the fees for collection of the same, which are hereby fixed and established as follows, viz:

Fees of
agents.

For the preparation and prosecution of claims for, and the collection and remittance of, all sums not exceeding fifty dollars, the sum of five dollars; for all sums exceeding fifty and less than one hundred dollars, the sum of seven dollars and fifty cents; and for all sums exceeding one hundred dollars, the sum of ten dollars; and said fees shall include all expenses incident to the collection of said claims, except the expense of the necessary affidavits and notarial or other acknowledgments, which shall be defrayed by the claimant; and any agent or attorney who shall charge, directly or indirectly, in any case, a greater sum for his services in preparing and prosecuting said claims and collecting and remitting the amount due, shall be deemed guilty of a misdemeanor, and shall, upon conviction, be punished by fine not exceeding three thousand nor less than one thousand dollars, and shall be forever excluded from prosecuting military or naval claims against the Government.

Penalty for
charging more
than legal fees.

How to es-
tablish iden-
tity of claim-
ant.

SEC. 3. *And be it further resolved,* That in case the payments shall be made in the form of a check, order, or draft upon any paymaster, national bank, or Government depository, it shall be necessary for the claimant to establish, by the affidavits of two credible witnesses, that he is the identical person named therein; but in no case shall such checks, orders, or drafts be made negotiable until after such identification.

Soldiers not
to sell or assign
discharges.

SEC. 4. *And be it further resolved,* That it shall not be lawful for any soldier to transfer, assign, barter, or sell his discharge, for the purpose of transferring, assigning, bartering, or selling any interest in any bounty under the provisions of said resolution; and all such transfers, assignments, barters, or sales heretofore made are hereby declared null and void as to any rights intended so to be conveyed by any soldier.

Such sales
void.

Approved, July 26, 1866.

[14 Stat. L., p. 322.]

[Extract from an act making appropriations for sundry civil expenses of the Government for the year ending June 30, 1867, and for other purposes.]

SEC. 12. *And be it further enacted*, That each and every soldier who enlisted into the Army of the United States after the nineteenth day of April, eighteen hundred and sixty-one, for a period of not less than three years, and having served the time of his enlistment has been honorably discharged, and who has received or who is entitled to receive from the United States under existing laws, a bounty of one hundred dollars and no more, and any such soldier enlisted for not less than three years, who has been honorably discharged on account of wounds received in the line of duty, and the widow, minor children, or parents in the order named, of any such soldier who died in the service of the United States or of disease or wounds contracted while in the service, and in the line of duty, shall be paid the additional bounty of one hundred dollars hereby authorized.

Additional bounty of \$100 to certain enlisted soldiers, honorably discharged;

or their widows, minor children, or parents.

SEC. 13. *And be it further enacted*, That each and every soldier who enlisted into the Army of the United States, after the fourteenth day of April, eighteen hundred and sixty-one for a period of not less than two years and who is not included in the foregoing section, and has been honorably discharged after serving two years, and who has received or is entitled to receive from the United States, under existing laws, a bounty of one hundred dollars and no more, shall be paid an additional bounty of fifty dollars, and any such soldier enlisted for not less than two years who has been honorably discharged on account of wounds received in the line of duty, and the widow, minor children, or parents, in the order named, of any such soldier who died in the service of the United States, or of disease or wounds contracted while in the service, and in the line of duty, shall be paid the additional bounty of fifty dollars hereby authorized.

Additional bounty of \$50 to certain enlisted soldiers, etc.

SEC. 14. *And be it further enacted*, That any soldier who shall have bartered, sold, assigned, transferred, loaned, exchanged, or given away his final discharge papers, or any interest in the bounty provided by this or any other act of Congress, shall not be entitled to receive any additional bounty whatever; and when application is made by any soldier for said bounty he shall be required, under the pains and penalties of perjury, to make oath or affirmation of his identity, and that he has not so bartered, sold, assigned, transferred, exchanged, loaned, or given away either his discharge papers or any interest in any bounty as aforesaid. And no claim for such bounty shall be entertained by the Paymaster-General or other accounting or disbursing officer except upon receipt of the claimant's discharge papers, accompanied by the statement under oath, as by this section provided.

Soldiers who have sold, assigned, loaned, etc., discharge papers, not entitled to bounty.

Soldier applying for bounty to make oath.

Claim not to be entertained, except, etc.

Paymaster-General to examine accounts of soldiers making application for bounties, etc.

SEC. 15. *And be it further enacted*, That in the payment of the additional bounty herein provided for it shall be the duty of the Paymaster-General, under such rules and regulations as may be prescribed by the Secretary of War, to cause to be examined the accounts of each and every soldier who makes application therefor, and if found entitled thereto shall pay said bounties.

Rules for accounting officers in paying claims of widows, etc., for additional bounty.

SEC. 16. *And be it further enacted*, That in the reception, examination, settlement, and payment of claims for said additional bounty due the widows or heirs of deceased soldiers the accounting officers of the Treasury shall be governed by the restrictions prescribed for the Paymaster-General by the Secretary of War, and the payment shall be made in like manner under the direction of the Secretary of the Treasury.

Approved, July 28, 1866.

[14 Stat. L., p. 82.]

AN ACT for the relief of the members of the Thirty-seventh Regiment of Iowa Volunteer Infantry.

Bounty to members of Thirty-seventh Regiment Iowa Volunteer Infantry.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be paid to the members of the Thirty-seventh Regiment of Iowa Volunteer Infantry the same bounty provided by law, or which may hereafter be provided by law to soldiers enlisted into the volunteer forces of the United States during the year eighteen hundred and sixty-two; and in case any of the members of said regiment are dead or may die before the payment of said bounty, the same shall be paid to their representatives in the same order provided by law for the payment of bounty in other cases.

In case of death, etc.

Approved, July 3, 1866.

[15 Stat. L., p. 37.]

AN ACT in relation to additional bounty.

Additional bounty to certain enlisted soldiers, may be paid to heirs, if, etc. 1866, c. h. 296, s. 12, 13. Vol. xiv, p. 322.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That if any person or persons entitled to the bounty provided by sections twelve and thirteen of the act making appropriations for the civil service, approved July twenty-eighth, eighteen hundred and sixty-six, shall have died, or shall die, before receiving said bounty, it shall be paid to the heirs of the soldiers as designated in said act in the order therein named, and to none other.

Approved, February 21, 1868.

[15 Stat. L., p. 256.]

A RESOLUTION placing certain troops of Missouri on an equal footing with others as to bounty.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the troops recognized in an act entitled "An act making appropriations for completing the defences of Washington, and for other purposes," approved February thirteenth, eighteen hundred and sixty-two, be, and are hereby, considered as placed on an equal footing with the volunteers as to bounties, and that all laws relating to bounties be applicable to them as to other volunteers.

Certain troops placed on equal footing with volunteers as to bounties. 1862, ch. 25, s. 3. Vol. xli, p. 339.

Approved, July 13, 1888.

[15 Stat. L., p. 334.]

AN ACT in relation to additional bounties, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That when a soldier's discharge states that he is discharged by reason of "expiration of term of service," he shall be held to have completed the term of his enlistment and entitled to bounty accordingly.

A discharge by reason of "expiration of term of service" to complete full term of enlistment and entitle to bounty.

SEC. 2. *And be it further enacted,* That the widow, minor children, or parents, in the order named, of any soldier who shall have died, after being honorably discharged from the military service of the United States, shall be entitled to receive the additional bounty to which such soldier would be entitled if living, under the provisions of the twelfth and thirteenth sections of an act entitled "An act making appropriations for sundry civil expenses of the Government for the year ending June thirtieth, eighteen hundred and sixty-seven, and for other purposes," approved July twenty-eighth, eighteen hundred and sixty-six, and the said provisions of said act shall be so construed.

Widow, minor children, etc., of soldier who has died after an honorable discharge may receive the additional bounty. 1866, ch. 296, s. 12, 13. Vol. xiv, p. 322.

SEC. 3. *And be it further enacted,* That all claims for the additional bounties granted in sections twelve and thirteen of the act of July twenty-eighth, eighteen hundred and sixty-six, shall, after the first of May next, be adjusted and settled by the accounting officers of the Treasury under the provisions of said act; and all such claims as may on the said first of May be remaining in the office of the Paymaster-General unsettled shall be transferred to the Second Auditor of the Treasury for settlement.

Claims for additional bounty after May 1, 1869, to be adjusted and settled by whom.

SEC. 4. *And be it further enacted,* That all claims for bounty under the provisions of the act cited in the foregoing section shall be void unless presented in due form prior to the first day of December, eighteen hundred and sixty-nine.

Claims for such bounty to be void unless presented before Dec. 1, 1869.

Approved, March 3, 1869.

[16 Stat. L., p. 54.]

A RESOLUTION for the protection of soldiers and their heirs.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the accounting officers of the Treasury and Pay Department who are charged with the settlement and payment of bounties due to soldiers or their heirs be, and they are hereby, directed to pay or cause to be paid the sums found due to the said soldiers or their heirs in person, or by transmitting the amount to them direct in a draft or drafts, payable to his, her, or their order, or through the Freedmen's Bureau, or State agents appointed specially for that purpose, or governors of national asylums, or pension agent of the district where he, she, or they may reside, and not to any claim agent or upon any power of attorney, transfer, or assignment whatever.

Sums due soldiers for bounties to be paid in person or how transmitted.

Not to claim agents, etc.

SEC. 2. *And be it further resolved,* That any officer or clerk of any of the Executive Departments of the Government who shall be lawfully detailed to investigate frauds, or attempts to defraud, on the Government, or any irregularity or misconduct of any officer or agent of the United States, shall have power to administer oaths to affidavits taken in the course of any such investigation.

Fees to attorneys or agents to be reserved, and how paid.

SEC. 3. *And be it further resolved,* That the fees allowed by law to attorneys or agents shall be reserved by the pay department or said pension agent, and paid to said agent or attorney when any such fees are due for services rendered in procuring such bounty or bounties, and not otherwise.

Approved, April 10, 1869.

[16 Stat. L., p. 254.]

AN ACT to extend the time for presenting claims for additional bounties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for presenting claims for additional bounties granted to soldiers by the twelfth and thirteenth sections of the act of July twenty-eighth, eighteen hundred and sixty-six, is hereby extended until the expiration of six months after the passage of this act, after which time all claims for such bounties not presented in due form shall be void; and the fourth section of the act approved March third, eighteen hundred and sixty-nine, entitled "An act in relation to additional bounties, and for other purposes," is hereby repealed.

Time for presenting claims for certain additional bounties extended.

Claims not then presented to be void.

Approved, July 13, 1870.

[17 Stat. L., p. 54.]

AN ACT to extend the time for filing claims for additional bounty, under the act of July twenty-eighth, eighteen hundred and sixty-six.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for filing claims for additional bounty, under the act of July twenty-eighth, eighteen hundred and sixty-six, and which expired by limitation January thirteenth, eighteen hundred and seventy-one, be, and the same is hereby, revived and extended until the thirtieth day of January, eighteen hundred and seventy-three; and that all claims for such bounties filed in the proper department after the thirteenth day of January, eighteen hundred and seventy-one, and before the passage of this act, shall be deemed to have been filed in due time, and shall be considered and decided without filing.

Time for filing claims of certain additional bounty extended.

Approved, April 22, 1872.

[17 Stat. L., p. 55.]

AN ACT in relation to bounties.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That every volunteer, noncommissioned officer, private, musician, and artificer who enlisted into the military service of the United States prior to July twenty-second, eighteen hundred and sixty-one, under the proclamation of the President of the United States of May third, eighteen hundred and sixty-one, and the orders of the War Department issued in pursuance thereof, and was actually mustered before August sixth, eighteen hundred and sixty-one, into any regiment, company, or battery which was accepted by the War Department under such proclamation and orders, shall be paid the full bounty of one hundred dollars, under and by virtue of the said proclamation and orders of the War Department, in force at the time of such enlistment and prior to July twenty-second, eighteen hundred and sixty-one: *Provided,* That the same has not already been paid.

Bounty to persons who enlisted in the military service prior to July 2, 1861.

Approved, April 22, 1872.

[17 Stat. L., p. 601.]

AN ACT to place colored persons who enlisted in the Army on the same footing as other soldiers as to bounty and pension.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all colored persons who enlisted in the Army during the late war, and who are now prohibited from receiving bounty and pension on account of being borne on

All colored persons who enlisted in the Army, to have same rights as to bounties and pensions.

the rolls of their regiments as "slaves," shall be placed on the same footing, as to bounty and pension, as though they had not been slaves at the date of their enlistment.

Approved, March 3, 1873.

[18 Stat. L., p. 79.]

AN ACT to extend the time for filing claims for additional bounty under the act of July twenty-eighth, eighteen hundred and sixty-six.

Time for filing claims for additional bounty extended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for filing claims for additional bounty under the act of July twenty-eighth, eighteen hundred and sixty-six, and which expired by limitation on the thirtieth day of January, eighteen hundred and seventy-four, be, and the same is hereby, revived and extended until the thirtieth day of January, eighteen hundred and seventy-five; and that all claims for such bounties filed in the proper department after the thirtieth day of January, eighteen hundred and seventy-four, and before the passage of this act, shall be deemed to have been filed in due time, and shall be considered and decided without refiling.

Approved, June 18, 1874.

[19 Stat. L., p. 74.]

AN ACT to extend the time for filing claims for additional bounty under the act of July twenty-eighth, eighteen hundred and sixty-six, which expired, by limitation, on January thirtieth, eighteen hundred and seventy-five, until July first, eighteen hundred and eighty.

Time for filing claims for additional bounty extended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for filing claims for additional bounty under the act of July twenty-eighth, eighteen hundred and sixty-six, and which expired by limitation on the thirtieth day of January, eighteen hundred and seventy-five, be, and the same is hereby, revived and extended until the first day of July, eighteen hundred and eighty; and that all claims for such bounty filed in the proper department after the thirtieth day of January, eighteen hundred and seventy-five, and before the passage of this act, shall be, and the same are hereby, declared to have been filed in due time, and shall be considered and decided without refiling.

Approved, July 5, 1876.

[21 Stat. L., p. 283.]

AN ACT for the relief of the Fifteenth and Sixteenth Missouri Cavalry Volunteers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proper accounting officers of the Treasury

be, and they hereby are, directed to pay bounty to the enlisted men of the Fifteenth and Sixteenth Missouri Cavalry Volunteers who served during the late rebellion, as follows, to wit:

Payment of bounty to enlisted men of the 15th and 16th Missouri Cavalry authorized, etc.

To those who served the full period of one year, or more, the sum of one hundred dollars; to those who served the full period of six months, but less than one year, the sum of sixty-six dollars and sixty-six cents; to those who served a less period than six months, the sum of thirty-three dollars and thirty-three cents.

SEC. 2. That in case of the death of the soldier, who if living would be entitled under the first section of this act, then the said sum or sums that would be due to said soldier if living shall be paid to his widow; and if there be no widow, then to his child or children; and if there be none, then to his mother if she be a widow. And so much money as may be necessary to carry this law into effect is hereby appropriated out of any money in the Treasury not otherwise appropriated.

Approved, June 16, 1880.

[25 Stat. L., p. 338.]

AN ACT for the relief of certain volunteer soldiers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act entitled "An act in relation to bounties," approved April twenty-second, eighteen hundred and seventy-two, be amended by striking out the words "before August sixth, eighteen hundred and sixty-one;" and said act, as hereby amended, shall have full force and effect from April twenty-second, eighteen hundred and seventy-two.

Bounties to soldiers enlisting in 1861. Time limit of muster repealed.

SEC. 2. That the proper accounting officers of the Treasury be, and they are hereby, authorized and directed to reconsider the claims of all soldiers and their heirs who may have been denied the bounty of one hundred dollars granted by the act of April twenty-second, eighteen hundred and seventy-two, under any construction of said act which has since been modified or rescinded, and such claims shall, if found correct and just, be allowed and paid, provided the soldiers were enrolled or enlisted for three years prior to July twenty-second, eighteen hundred and sixty-one, under the proclamation of the President of the United States of May third, eighteen hundred and sixty-one, and the orders of the War Department issued in pursuance thereof, and were actually mustered into the service of the United States and honorably discharged.

Claims to be reconsidered.

Approved, July 20, 1888.

Statement showing number of men who enlisted in Army, etc.

The records of the Adjutant-General's Office show that the number of men who enlisted in the Army for the periods indicated were as follows:

For one year.....	391, 752
For two years.....	44, 400
For three years.....	2, 030, 804

In addition to the above number of men who enlisted for one, two, and three years, men were enlisted for shorter periods, as follows:

For nine months.....	87, 588
For eight months.....	373
For six months.....	20, 439
For four months.....	42
For one hundred days.....	85, 507
For three months.....	108, 418
For sixty days.....	2, 045

Statement of the average amount of State and local bounties paid in loyal States during the period embraced between April, 1864, and the close of the war (exclusive of States on the Pacific slope).

States.	Date of call.	Average amount.	States.	Date of call.	Average amount.
	1864.			1864.	
Pennsylvania.....	Mar. 14	\$300	Maryland.....	Mar. 14	\$571
	July 18	400		July 18	578
	Dec. 19	484		Dec. 19	227
New York.....	Mar. 14	800	Massachusetts.....	Mar. 14	462
	July 18	575		July 18	433
	Dec. 1	600		Dec. 19	414
New Jersey.....	Mar. 14	525	Michigan.....	Mar. 14	250
	July 18	600		July 18	300
	Dec. 19	625		Dec. 19	375
Connecticut.....	Mar. 14	260	Minnesota.....	Mar. 14	100
	July 18	390		July 18	275
	Dec. 19	(¹)		Dec. 19	275
Delaware.....	Mar. 14	71	Missouri.....	Mar. 14	139
	July 18	380		July 18	191
	Dec. 19	280		Dec. 19	(¹)
Illinois.....	Mar. 14	110	New Hampshire.....	Mar. 14	349
	July 18	175		July 18	766
	Dec. 19	350		Dec. 19	627
Indiana.....	Mar. 14	296	Rhode Island *.....		
	July 18	320	Vermont.....	Mar. 14	275
	Dec. 19	370		July 18	703
Iowa.....	Mar. 14	180		Dec. 19	580
	July 18	474	West Virginia.....	Mar. 14	226
	Dec. 19	876		July 18	306
Kansas.....	Mar. 14	(¹)		Dec. 19	460
	July 18	(¹)	Wisconsin.....	Mar. 14	625
	Dec. 19	203		July 18	625
Kentucky.....	Mar. 14	(¹)		Dec. 19	625
	July 18	157	Ohio.....	Mar. 14	75
	Dec. 19	135		July 18	195
Maine.....	Mar. 14	298		Dec. 19	450
	July 18	488	Tennessee *.....		
	Dec. 19	493			

¹ Not reported.

* No report made.

* None reported; no bounty paid so far as known.

Where settled.

NOTE.—By the act of March 3, 1869 (Stat. L., p. 334), settlement of all bounty claims was transferred to the Second Auditor (now Auditor for the War Department).

The exact amount of bounties paid to soldiers during the late war is not known, and could only be determined by the examination of several hundred thousand vouchers.

On January 31, 1884, the Paymaster-General of the Army estimated the aggregate amount paid for bounties up to date to be \$388,210,246.77.

The amount paid out for bounty, as per report of the Second Auditor, from July 1, 1862, to March 31, 1894, is \$129,904,300.29.

MILITARY BOUNTIES AS CONSTRUED BY THE SUPREME COURT AND COURT OF CLAIMS.

One who entered the military service under the proclamation of May 3, 1861, and after serving for one year was discharged for disability is entitled to the bounty of \$100 thereby promised, notwithstanding the provisions of the act of July 22, 1861. (*Hosmer v. The United States*, 9 Wall., p. 432.)

Where a soldier, under extenuating circumstances, and after hostilities had ceased, was absent without leave, but, on his voluntary return to the service, was, by order of the general commanding the department, on the recommendation of his regimental commander, "restored to duty without trial, with the condition that he make good the time lost by desertion," it was held that having done so, and being then honorably discharged, his bounty was not forfeited. (*United States v. Kelly*, 15 Wall., p. 34.)

The Court of Claims held, in the case of the State of New Hampshire (20 C. Cls. R., p. 394), that at no time and in no manner could a military deserter claim future installments of bounty.

Bounty and pension.—The bounty given by the act July 28, 1866 (14 Stat. L., p. 322, sec. 12), to soldiers who served during the rebellion was not a part of the contract, but a gratuity, which might be taken away at the will of Congress. If a claim therefor was not presented in the form and within the time prescribed by the act March 3, 1869 (15 Stat. L., p. 334, sec. 4), and certain other acts extending the time, it became void. (*Bowman's Case*, 10 C. Cls. R., p. 408.)

The Supreme Court has decided that the term "allowances" includes bounty. (*Cole's Case*, 34 C. Cls. R., p. 446.)

PROCLAMATION OF THE PRESIDENT CALLING FOR 300,000 MEN.

[13 Stat. L., p. 736.]

No. 10.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas the term of service of a part of the volunteer forces of the United States will expire during the coming

Preamble.

year; and whereas, in addition to the men raised by the present draft, it is deemed expedient to call out three hundred thousand volunteers to serve for three years or the war, not however exceeding three years:

300,000 men
called for.

Now, therefore, I, Abraham Lincoln, President of the United States and commander in chief of the Army and Navy thereof, and of the militia of the several States when called into actual service, do issue this my proclamation, calling upon the governors of the different States to raise and have enlisted into the United States service, for the various companies and regiments in the field from their respective States, their quotas of three hundred thousand men.

Volunteers
to receive ad-
vance pay,
bounty, etc.

I further proclaim that all volunteers thus called out and duly enlisted shall receive advance pay, premium, and bounty, as heretofore communicated to the governors of States by the War Department, through the Provost-Marshal-General's office, by special letters.

To be credit-
ed to State.

I further proclaim that all volunteers received under this call, as well as all others not heretofore credited, shall be duly credited on, and deducted from, the quotas established for the next draft.

If State fails
to raise its
quota, deficien-
cy to be filled
by draft.

I further proclaim that if any State shall fail to raise the quota assigned to it by the War Department under this call, then a draft for the deficiency in said quota shall be made on said State, or on the districts of said State, for their due proportion of said quota; and the said draft shall commence on the fifth day of January, 1864.

Existing or-
ders not inter-
fered with.

And I further proclaim that nothing in this proclamation shall interfere with existing orders, or those which may be issued for the present draft in the States where it is now in progress, or where it has not yet commenced.

Quotas of
States and dis-
tricts.

The quotas of the States and districts will be assigned by the War Department, through the provost-marshal-general's office, due regard being had for the men heretofore furnished, whether by volunteering or drafting, and the recruiting will be conducted in accordance with such instructions as have been or may be issued by that Department.

In issuing this proclamation I address myself not only to the governors of the several States, but also to the good and loyal people thereof, invoking them to lend their willing, cheerful, and effective aid to the measure thus adopted, with a view to reinforce our victorious armies now in the field and bring our needful military operations to a prosperous end, thus closing forever the fountains of sedition and civil war.

In witness whereof I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this seventeenth day of October, in the year of our Lord one thousand eight

hundred and sixty-three, and of the Independence of the United States the eighty-eighth.

[L. S.]

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD, *Secretary of State*.

NOTE.—The following general order and circulars contain the provisions relative to pay, premium, and bounty referred to in the proclamation:

GENERAL ORDERS, }

No. 191. }

WAR DEPARTMENT,
ADJUTANT-GENERAL'S OFFICE,
Washington, June 25, 1863.

FOR RECRUITING VETERAN VOLUNTEERS.

In order to increase the armies now in the field, volunteer Infantry, Cavalry, and Artillery may be enlisted, at any time within 90 days from this date, in the respective States, under the regulations hereinafter mentioned. The volunteers so enlisted, and such of the three years' troops now in the field as may reenlist in accordance with the provisions of this order, will constitute a force to be designated "Veteran Volunteers." The regulations for enlisting this force are as follows:

General orders of the War Department relative to pay, premium and bounty referred to in the President's proclamation of Oct. 17, 1863.

I. The period of service for the enlistments and reenlistments above mentioned shall be for three years, or during the war.

II. All able-bodied men between the ages of 18 and 45 years, who have heretofore been enlisted, and have served for not less than nine months, and can pass the examination required by the mustering regulations of the United States, may be enlisted under this order as veteran volunteers, in accordance with the provisions hereinafter set forth.

III. Every volunteer enlisted and mustered into service as a veteran under this order shall be entitled to receive from the United States one month's pay in advance, and a bounty and premium of \$402, to be paid as follows:

1. Upon being mustered into service, he shall be paid one month's pay in advance.....	\$13. 00
First installment of bounty.....	25. 00
Premium.....	2. 00
Total payment on muster.....	40. 00
2. At the first regular pay day, or 2 months' after muster-in, an additional installment of bounty will be paid.....	50. 00
3. At the first regular pay day after 6 months' service, he shall be paid an additional installment of bounty.....	50. 00
4. At the first regular pay day after the end of the first year's service an additional installment of bounty will be paid.....	50. 00
5. At the first regular pay day after 18 months' service, an additional installment of bounty will be paid.....	50. 00
6. At the first regular pay day after 2 years' service, an additional installment of bounty will be paid.....	50. 00
7. At the first regular pay day after 2½ years' service, an additional installment of bounty will be paid.....	50. 00
8. At the expiration of 3 years' service, the remainder of the bounty will be paid.....	75. 00

IV. If the Government shall not require these troops for the full period of three years, and they shall be mustered honorably out of service before the expiration of their term of enlistment, they shall receive, upon being mustered out, the whole amount of

bounty remaining unpaid, the same as if the full term had been served. The legal heirs of volunteers who die in service shall be entitled to receive the whole bounty remaining unpaid at the time of the soldier's death.

V. Veteran volunteers enlisted under this order will be permitted at their option to enter old regiments now in the field; but their service will continue for the full term of their own enlistment, notwithstanding the expiration of the term for which the regiment was originally enlisted. New organizations will be officered only by persons who have been in service, and have shown themselves properly qualified for command. As a badge of honorable distinction, "serving chevrons" will be furnished by the War Department, to be worn by the veteran volunteers.

VI. Officers of regiments whose terms have expired will be authorized, on proper application and approval of their respective governors, to raise companies and regiments within the period of 60 days; and if the company or regiment authorized to be raised shall be filled up and mustered into service within the said period of 60 days, the officers may be recommissioned of the date of their original commissions, and for the time engaged in recruiting they will be entitled to receive the pay belonging to their rank.

VII. Volunteers or militia, now in service, whose term of service will expire within 90 days, and who shall then have been in service at least nine months, shall be entitled to the aforesaid bounty and premium of \$402, provided they reenlist before the expiration of their present term, for three years or the war; and said bounty and premium shall be paid in the manner herein provided for other troops reentering the service. The new term will commence from date of reenlistment.

VIII. After the expiration of 90 days from this date volunteers serving in three years' organizations who may reenlist for three years or the war shall be entitled to the aforesaid bounty and premium of \$402, to be paid in the manner herein provided for other troops reentering the service. The new term will commence from date of reenlistment.

IX. Officers in service whose regiments or companies may reenlist, in accordance with the provisions of this order, before the expiration of their present term, shall have their commissions continued, so as to preserve their date of rank as fixed by their original muster into United States service.

X. As soon after the expiration of their original term of enlistment as the exigencies of the service will permit a furlough of 30 days will be granted to men who may reenlist in accordance with the provisions of this order.

XI. Volunteers enlisted under this order will be credited as three years' men in the quotas of their respective States. Instructions for the appointment of recruiting officers and for enlisting veteran volunteers will be immediately issued to the governors of States.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

Circular No. 98.]

WAR DEPARTMENT,
PROVOST MARSHAL GENERAL'S OFFICE,
Washington, D. C., November 3, 1863.

The following regulations are established, with the approval of the Secretary of War, and will govern mustering and disbursing officers in their payments of the advance bounty, premium, and advance pay to recruits (not veterans) enlisted by recruiting officers, to serve for three years or the war, in old regiments now organized, whose terms of service expire in 1864 and 1865:

I. To all recruits enlisting as above required there will be paid one month's pay in advance, and in addition a bounty and premium amounting to \$302, as follows, viz:

On being mustered into the United States service, under this authority, and before leaving the recruiting station or depot to join his company or regiment, the recruit shall receive one month's advance pay----- \$13.00

First installment of bounty----- 60.00

Premium ----- 2.00

Total pay before joining his regiment----- 75.00

At the first regular pay day, or 2 months after muster in, an additional installment of bounty will be paid----- 40.00

At the first regular pay day after 6 months' service, an additional installment of bounty will be paid----- 40.00

At the first regular pay day after the end of the first year's service, an additional installment of bounty will be paid----- 40.00

At the first regular pay day after 18 months' service, an additional installment of bounty will be paid----- 40.00

At the first regular pay day after 2 years' service, an additional installment of bounty will be paid----- 40.00

At the expiration of 3 years' service, or to any soldier enlisting under this authority who may be honorably discharged after 2 years' service, the remainder of the bounty will be paid----- 40.00

II. If the Government shall not require these troops for the full period of three years, and they shall be mustered honorably out of the service before the expiration of their terms of enlistment, they shall receive on being mustered out the whole amount of bounty remaining unpaid the same as if the full term had been served.

III. The legal heirs of soldiers who die in service shall be entitled to receive the whole bounty remaining unpaid at the time of the soldier's death.

IV. "Veteran volunteers" will receive the one month's advance pay, bounty, and premium, as authorized in General Orders, Nos. 191 and 324, current series, and Circular No. 97, of October 29, 1863, from this office.

JAMES B. FRY,
Provost Marshal General.

[Circular letter.]

WAR DEPARTMENT,
PROVOST MARSHAL GENERAL'S OFFICE,
Washington, D. C., ———, 1863.

To ———,
Provost Marshal, ——— District of ———:

The following regulations are established, with the approval of the Secretary of War, for your district, and will govern in the matter of apprehension of deserters and in the enlistment of recruits to fill old regiments:

I. To persons deputized by the Provost Marshal General to arrest deserters and procure recruits, who shall deliver to you a deserter from the Army of the United States, including deserters from the late draft (see sec. 13, enrollment act), the sum of \$30 shall be paid, said payment to be made in accordance with the rules now governing the payment of reward for deserters. No expenses of apprehension or delivery of deserters will be allowed.

II. The moneys received from drafted persons as an exemption from service, under the thirteenth section of this act, shall constitute a substitute fund for the payment of premiums and bounties to recruits procured as herein specified.

III. Persons deputed as aforesaid to arrest deserters and procure recruits presenting to your board a man acceptable as a recruit, according to the present rulings of acceptability as applied by this bureau, shall receive premiums as follows, to wit:

For an accepted recruit who may be shown to the board to have served at least nine months as a soldier, and been honorably discharged (for other cause than disability), a premium of \$25.

For an accepted recruit without the military qualifications above specified, a premium of \$5.

The premiums herein provided will be paid to the person who shall have presented the accepted recruit as soon as said recruit shall have been delivered at the general rendezvous at _____

_____. The payment of the premium will be made by _____, in the _____, whenever the person who furnishes the recruit shall present to him a certificate from your board that the recruits named and for whom he claims premiums were accepted and regularly enlisted, and a certificate from the commanding officer at the general rendezvous at _____ that the said recruits have actually been received at his rendezvous.

You are authorized and required, notwithstanding anything else herein contained, to decline all business, in the matter of recruits, with any person or persons who may at any time practice, or attempt to practice, fraud or imposition, either upon the Government or the person presented as a recruit, or who shall extort, claim, or receive any other fee, perquisite, or compensation from the Government or the recruit than the premium herein authorized and provided, and such persons shall forfeit their appointments and all right to any premium or payment, and be reported to the provost marshal general, to be dealt with summarily by a military commission.

You are required to facilitate the procurement of recruits in the manner herein prescribed, by early examination of them, prompt preparation of certificates upon which the payment of premiums depend, and by everything else properly devolving on you calculated to assist the persons presenting recruits in securing their premiums without unnecessary delay.

You will immediately nominate, through the acting assistant provost marshal general of the State, one or more persons whom you deem best suited for recruiting agents for your district, that they may be deputed for that purpose.

IV. Bounties, etc., as follows will be paid to all persons who may be accepted by your board as recruits in accordance with this order, to wit:

To every recruit who is a veteran volunteer, as defined in General Orders, No. 191, of June 25, 1863, for recruiting veteran volunteers, one month's pay in advance, and a bounty and premium amounting to \$402 shall be paid, as follows:

1. At the general rendezvous, and before leaving the same to join his regiment or company, the veteran volunteer recruit will be paid 1 month's pay in advance...	\$13. 00
First installment of bounty.....	60. 00
Premium	2. 00

Total pay before leaving general rendezvous..... 75. 00

(This will be paid in cash, or checks for transmittal, in whole or part, as the man may desire.)

2. At the first regular pay day, or 2 months after muster-in, an additional installment of bounty will be paid...	\$50. 00
Making pay and bounty then received.....	76. 00
3. At the first regular pay day after 6 months' service he shall, in addition to his pay, be paid an additional installment of bounty.....	50. 00
4. At the first regular pay day after the end of the first year's service, in addition to his pay, an additional installment of bounty will be paid.....	50. 00

5. At the first regular pay day after 18 months' service, in addition to his pay, an additional installment of bounty will be paid..... \$50. 00
6. At the first regular pay day after 2 years' service, in addition to his pay, an additional installment of bounty will be paid..... 50. 00
7. At the first regular pay day after 2½ years' service, in addition to his pay, an additional installment of bounty will be paid..... 50. 00
8. At the expiration of 3 years' service, or to any soldier who may be honorably discharged after 2 years' service, the remainder of the bounty will be paid..... 40. 00

To all other recruits, not veterans, accepted and enlisted as herein required, one month's pay in advance, and in addition a bounty and premium amounting to \$302 shall be paid as follows:

1. At the general rendezvous, and before leaving the same to join his regiment or company, the recruit accepted under this authority will be paid 1 month's pay in advance..... \$13. 00
- First installment of bounty..... 60. 00
- Premium..... 2. 00

Total pay before leaving general rendezvous..... 75. 00

(To be paid in cash or checks for transmittal, in whole or in part, as the recruit may desire.)

2. At the first regular pay day, or 2 months after muster-in, an additional installment of bounty will be paid..... 40. 00
- Making pay and bounty then received..... 66. 00
3. At the first regular pay day after 6 months' service, in addition to his pay, he shall be paid an additional installment of bounty..... 40. 00
4. At the first regular pay day after the end of the first year's service, in addition to his pay, an additional installment of bounty will be paid..... 40. 00
5. At the first regular pay day after 18 months' service, in addition to his pay, an additional installment of bounty will be paid..... 40. 00
6. At the first regular pay day after 2 years' service, in addition to his pay, an additional installment of bounty will be paid..... 40. 00
7. At the expiration of 3 years' service, or to any soldier who may be honorably discharged after 2 years' service, the remainder of the bounty will be paid.... 40. 00

If the Government shall not require these troops for the full period of 3 years, and they shall be mustered honorably out of service before the expiration of their term of enlistment, they shall receive, upon being mustered out, the whole amount of bounty remaining unpaid, the same as if the full term had been served. The legal heirs of recruits who die in service shall be entitled to receive the whole bounty remaining unpaid at the time of the soldier's death.

RÉSUMÉ.

Rewards and premiums to be paid for arrest of deserters and procurement of recruits.

- | | |
|---|----------|
| For arrest and delivery of a deserter..... | \$30. 00 |
| For an accepted recruit (veteran)..... | 25. 00 |
| For an accepted recruit (not veteran)..... | 15. 00 |
| Total amounts to be paid in cash to recruits as pay, bounty, and premium before leaving general rendezvous..... | 75. 00 |

If continued in service for 3 years, the pay and bounty received will be at the following rates:

For veteran volunteers, per month-----	\$24. 00
For other soldiers, not veterans, per month-----	21. 30

If discharged at the end of two years, the pay and bounty received will be at the following rates:

For veteran volunteers, per month-----	\$29. 70
For other soldiers, not veterans, per month-----	25. 50

If honorably mustered out in less than two years as not being required, the monthly rate of compensation will become increased as the term of service is diminished.

In addition to this, he is furnished with his provisions, clothing, and medical attendance, and is paid in cash for such part of his allowance of clothing as he does not draw.

V. Men enlisted under this order will be permitted to select their regiments, which, however, must be old regiments in the field.

JAMES B. FRY,
Provost Marshal General.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR WAR DEPARTMENT,
Washington, January 17, 1908.

Letter from the Auditor for War Department in reference to repealing time limit for additional bounties.

SIR: Having reference to your indorsement of the 15th instant on the request of the chairman of the House Committee on War Claims for report and recommendation on House bill No. 517, I have the honor to report as follows:

This bill proposes to repeal the act of July 13, 1870, and amendments so far as they limit the time for presenting claims for the additional bounty authorized by the act of July 28, 1866.

The Court of Claims in a number of decisions has held that when Congress makes an appropriation for the payment of a certain class of claims already barred by the statute of limitations such claims are thereby revived and an intent is implied of a new promise to pay founded on the old consideration. (*Simon v. U. S.*, 19 Ct. Cls., 601; *Sowle v. U. S.*, 38 id., 525; *Calm v. U. S.*, 39 id., 55.)

The act of Congress approved March 4, 1907 (34 Stat. L., 1356), is worded, in part, as follows:

"Back pay and bounty: For payment of amounts for arrears of pay of two and three year volunteers; for bounty to volunteers and their widows and legal heirs; for bounty under the act of July twenty-eighth, eighteen hundred and sixty-six, and for amounts for commutation of rations to prisoners of war in rebel States, and to soldiers on furlough, that may be certified to be due by the accounting officers of the Treasury during the fiscal year nineteen hundred and eight, two hundred thousand dollars: *Provided*, That in all cases hereafter so certified the said accounting officers shall, in stating balances, follow the decisions of the United States Supreme Court, or of the Court of Claims of the United States after the time for appeal has expired, if no appeal be taken, without regard to former settlements or adjudications by their predecessors."

Under the provisions of this act and the decisions above referred to claims for the additional bounty under the act of July 28, 1866, are now being allowed without reference either to the date of filing or to former settlements. It would, therefore, seem that the object of the bill in question has already been accomplished by the provisions of the act of March 4, 1907, above quoted.

Copy of the bill and indorsements are herewith returned.

Respectfully,

B. F. HARPER, Auditor.

The SECRETARY OF THE TREASURY.

CONTRACTS.

LAWs RELATING TO CONTRACTS, AND NOTES OF DECISIONS BY THE COURTS.

[12 Stat. L., p. 220, sec. 10.]

[Extract from an act making appropriations for sundry civil expenses of the Government for the year ending June 30, 1862.]

SEC. 10. *And be it further enacted*, That all purchases and contracts for supplies or services in any of the Departments of the Government, except for personal services, when the public exigencies do not require the immediate delivery of the article or articles, or performance of the service, shall be made by advertising a sufficient time previously for proposals respecting the same. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract at the places, and in the manner in which such articles are usually bought and sold, or such services engaged between individuals. No contract or purchase shall hereafter be made, unless the same be authorized by law¹ or be under an appropriation adequate to its fulfilment, except in the War and Navy Departments, for clothing, subsistence, forage, fuel, quarters, or transportation, which, however, shall not exceed the necessities of the current year. And the third section of the act entitled "An act making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending the thirtieth of June, eighteen hundred and sixty-one," shall be, and the same is hereby, repealed.

Purchases and contracts, except for personal services, etc., to be made after advertising for proposals.

Contracts, etc., not to be made unless authorized by law, except, etc.

Act 1860, ch. 205, s. 3, repealed. *Ante*, p. 103.

Approved, March 2, 1861.

[12 Stat. L., p. 411.]

AN ACT to prevent and punish fraud on the part of officers intrusted with making of contracts for the Government.

Be it enacted, &c., That it shall be the duty of the Secretary of War, of the Secretary of the Navy, and of the Secretary of the Interior, immediately after the passage of this act, to cause and require every contract made by them, severally, on behalf of the Government, or by their officers under them appointed to make such contracts, to be reduced to writing and signed by the contracting parties with their names at the end thereof, a copy of which shall be filed by the officer making and signing the said contract in the "returns office" of the Department of the Interior (hereinafter established for that purpose) as soon after the contract is made as possible, and within thirty days, together with all bids, offers, and proposals

Contracts to be signed and copies filed in returns office, with bids, proposals, etc.

¹ When the expenditure of an appropriation is specifically confided to the discretion of one of the Secretaries, he may award contracts therefor, without advertising. (*Fowler v. United States*, 3 N. & H., p. 43.)

to him made by persons to obtain the same, as also a copy of any advertisement he may have published inviting bids, offers, or proposals for the same; all the said copies and papers in relation to each contract to be attached together by a ribbon and seal and numbered in regular order numerically, according to the number of papers composing the whole return.

Officer making contract to affix his affidavit.

SEC. 2. *And be it further enacted*, That it shall be the further duty of the said officer, before making his return, according to the first section of this act, to affix to the same his affidavit in the following form, sworn to before some magistrate having authority to administer oaths: "I do solemnly swear (or affirm) that the copy of contract hereto annexed is an exact copy of a contract made by me personally with ———; that I made the same fairly without any benefit or advantage to myself, or allowing any such benefit or advantage corruptly to the said ———, or any other person; and that the papers accompanying include all those relating to the said contract, as required by the statute in such case made and provided. And any officer convicted of falsely and corruptly swearing to such affidavit shall be subject to all the pains and penalties now by law inflicted for wilful and corrupt perjury.

Penalty for false swearing.

Penalty for not making returns of contracts.

SEC. 3. *And be it further enacted*, That any officer making contracts, as aforesaid, and failing or neglecting to make returns of the same, according to the provisions of this act, unless from unavoidable accident and not within his control, shall be deemed, in every case of such failure or neglect, to be guilty of a misdemeanor, and, on conviction thereof, shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, and be imprisoned for not more than six months, at the discretion of the court trying the same.

"Returns of office" established.

SEC. 4. *And be it further enacted*, That it shall be the duty of the Secretary of the Interior, immediately after the passage of this act, to provide a fit and proper apartment in his Department, to be called the "Returns Office," within which to file the returns required by this act to be filed, and to appoint a clerk to attend to the same, who shall be entitled to an annual salary of twelve hundred dollars, and whose duty it shall be to file all returns made to said office, so that the same may be of easy access, filing all returns made by the same officer in the same place and numbering them as they are made in numerical order. He shall also provide and keep an index book, with the names of the contracting parties, and the number of each and every contract opposite to the said names; and he shall submit the said index book and returns to any person desiring to inspect the same; and he shall also furnish copies of said returns to any person paying for said copies to said clerk, at the rate of five cents for every one hundred words, to which said copies certificates shall be appended in every case by the clerk making

Clerk, salary, duty.

Index book to be kept.

Copies of returns to be furnished.

the same, attesting their correctness, and that each copy so certified is a full and complete copy of said return; which return, so certified under the seal of the Department, shall be evidence in all prosecutions under this act.

Copies of returns; when to be evidence.

SEC. 5. *And be it further enacted*, That it shall be the duty of the Secretary of War, of the Secretary of the Navy, and of the Secretary of the Interior, immediately after the passage of this act, to furnish each and every officer severally appointed by them with authority to make contracts on behalf of the Government, with a printed letter of instructions, setting forth the duties of such officer under this act, and also to furnish therewith forms, printed in blank, of contracts to be made, and the affidavit of returns required to be affixed thereto, so that all the instruments may be as nearly uniform as possible.

Officers authorized to make contracts, to receive printed letter of instructions.

Approved, June 2, 1862.

[12 Stat. L., p. 577.]

AN ACT to prevent members of Congress and officers of the Government of the United States from taking consideration for procuring contracts, office, or place from the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any member of Congress or any officer of the Government of the United States who shall, directly or indirectly, take, receive, or agree, to receive, any money, property, or other valuable consideration whatsoever, from any person or persons for procuring, or aiding to procure, any contract, office, or place from the Government of the United States or any department thereof, or from any officer of the United States, for any person or persons whatsoever, or for giving any such contract, office, or place to any person whomsoever, and the person or persons who shall directly or indirectly offer or agree to give, or give or bestow any money, property, or other valuable consideration whatsoever, for the procuring or aiding to procure any contract, office, or place as aforesaid, and any member of Congress who shall directly or indirectly take, receive, or agree to receive any money, property, or other valuable consideration whatsoever after his election as such member, for his attention to, services, action, vote, or decision on any question, matter, cause, or proceeding which may then be pending, or may by law or under the Constitution of the United States be brought before him in his official capacity, or in his place of trust and profit as such member of Congress, shall, for every such offence, be liable to indictment as for a misdemeanor in any court of the United States having jurisdiction thereof, and on conviction thereof shall pay a fine of not exceeding ten thousand dollars, and suffer imprisonment in the penitentiary not exceeding two years, at the discretion of the court trying the same; and any such contract or agree-

Penalty on Members of Congress, etc., for taking consideration for procuring contracts, etc.

On persons who offer money, etc., to Members to procure contracts.

ment, as aforesaid, may, at the option of the President of the United States, be absolutely null and void; and any member of Congress or officer of the United States convicted, as aforesaid, shall, moreover, be disqualified from holding any office of honor, profit, or trust under the Government of the United States.

Approved, July 16, 1862.

[12 Stat. L., p. 596.]

[Extract from an act to define the pay and emoluments of certain officers of the Army, and for other purposes.]

Contracts, etc., for goods or supplies to be reported promptly to Congress.

SEC. 13. *And be it further enacted*, That all contracts made for, or orders given for the purchase of, goods or supplies by any department of the Government, shall be promptly reported to Congress by the proper head of such department, if Congress shall at the time be in session, and if not in session, said reports shall be made at the commencement of the next ensuing session.

Interest in contracts not to be transferred.

SEC. 14. *And be it further enacted*, That no contract or order, or any interest therein, shall be transferred by the party or parties to whom such contract or order may be given to any other party or parties, and that any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned:¹ *Provided*, That all rights of action are hereby reserved to the United States for any breach of such contract by the contracting party or parties.

Penalty.

Rights of United States saved.

Supplies to be marked.

SEC. 15. *And be it further enacted*, That every person who shall furnish supplies of any kind to the Army or Navy shall be required to mark and distinguish the same, with the name or names of the contractors so furnishing said supplies, in such manner as the Secretary of War and the Secretary of the Navy may respectively direct, and no supplies of any kind shall be received unless so marked and distinguished.

Punishment of certain contractors found guilty of fraud, etc.

SEC. 16. *And be it further enacted*, That whenever any contractor for subsistence, clothing, arms, ammunition, munitions of war, and for every description of supplies for the Army or Navy of the United States, shall be found guilty by a court-martial of fraud or wilful neglect of duty, he shall be punished by fine, imprisonment, or such other punishment as the court-martial shall adjudge; and any person who shall contract to furnish supplies of any kind or description for the Army or Navy he shall be deemed and taken as a part of the land or naval forces of the United States, for which he shall contract to furnish said supplies, and be subject to the rules and regulations for the government of the land and naval forces of the United States.

Certain contractors subject to rules, for land and naval forces.

Approved, July 17, 1862.

¹ This does not apply to a contract assigned before its passage. *Chollar v. United States* (2 N. & H., p. 319); *Robertson v. United States* (Ibid., 322).

[12 Stat. L., p. 600.]

AN ACT to suspend temporarily the operation of an act entitled "An act to prevent and punish fraud on the part of officers intrusted with making of contracts for the Government," approved June two, eighteen hundred and sixty-two.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the operation of the act entitled "An act to prevent and punish frauds on the part of officers intrusted with making of contracts for the Government," approved June two, eighteen hundred and sixty-two, be, and the same is hereby, suspended until the first Monday of January, eighteen hundred and sixty-three.

Approved, July 17, 1862.

Act of 1862,
ch. 98, sus-
pended until
Jan. 1, 1863.
Ante, p. 411.

[13 Stat. L., p. 394, sec. 4.]

[Extract from An Act to provide for the better organization of the Quartermaster's Department.]

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SEC. 4. *And be it further enacted,* That when an emergency shall exist requiring the immediate procurement of supplies for the necessary movements and operations of an army or detachment, and when such supplies cannot be procured from any established depot of the quartermaster's department, or from the head of the division charged with the duty of furnishing such supplies, within the required time, then it shall be lawful for the commanding officer of such army or detachment to order the chief quartermaster of such army or detachment to procure such supplies during the continuance of such emergency, but no longer, in the most expeditious manner, and without advertisement; and it shall be the duty of such quartermaster to obey such order; and his accounts of the disbursement of moneys for such supplies shall be accompanied by the order of the commanding officer as aforesaid, or a certified copy of the same, and also by a statement of the particular facts and circumstances, with their dates, constituting such emergency.

In emer-
gencies, sup-
plies may be
obtained with-
out advertise-
ment.

Approved, July 4, 1864.

NOTES OF DECISIONS BY THE COURTS.

When the Government enters on a tract of land under a lease, it has no power to relinquish a part of the premises and apportion the rent without the consent of the landlord. And when its agent gives notice to the landlord that after that date the Government will cease to occupy a part of the tract specially designated, and it does surrender the same, though without acceptance by the landlord, it continues liable for the entire rent so long as it occupies any part. (Kugler's case, 4th C. Cls. R., p. 407.)

A contract made without advertisement for a future supply of wood for the use of the Army is within the prohibition of the act March 2, 1861 (12 Stat. L., p. 220, sec. 10), and is therefore void. A contract made by an assistant quartermaster to meet an exigency is void unless ordered by the commanding general, as provided by the act June 2, 1862 (12 Stat. L., p. 411). (McKinney's case, 4 C. Cls. R., p. 537.)

A written contract, as required by the act March 2, 1861 (12 Stat. L., p. 220), is not necessary to sustain a recovery where goods have been delivered and used by the Government. There is a distinction between an action on an executory contract to recover damages for nonperformance and one on the implied obligation to pay for articles actually purchased and used by the defendants. (Burchiel's case, 4 C. Cls. R., p. 549.)

EXECUTIVE DEPARTMENTS.

The Secretary of War is a civil officer, and, therefore, a contract made with him by an officer of the Army is not within the terms of the Army regulation No. 1002, forbidding contracts to be made by "an officer or agent in the military service with any other person in the military service." (Burns's case, 4 C. Cls. R., p. 113.)

The War Department has power to dismiss an officer from the service while in captivity, but under the act March 30, 1814 (3 Stat. L., p. 114, sec. 14), his pay, etc., are, during his captivity, to be allowed to him. (Lieut. Jones's case, p. 197, 4 Court of Claims.)

An officer who did not violate his duty willfully nor intentionally at the time of his capture, and whose conduct then was an indiscretion and not an offense, and who on his exchange demanded a court of inquiry and was refused, is entitled to his pay and allowances under the act March 30, 1814 (3 Stat. L., p. 114, sec. 14), notwithstanding that he was dismissed the service by the War Department during his captivity. (Id., p. 197.)

A contract made by a surgeon and medical purveyor of a military department of the United States with parties for furnishing ice, for the use of the sick and wounded in the hospitals of the United States in 1864, was invalid until approved by the Secretary of War. Without such approval the surgeon could not bind the United States in any way.

A contract thus approved being executed by the other parties superseded a previous contract signed by the surgeon, although the latter conformed strictly to proposals made by the parties and accepted by the surgeon. (Parish et al. v. The United States, 8 Wall., p. 489.)

When an individual who has been absolved from a contract of the Government to receive and pay for certain articles which it had agreed to purchase, by the refusal

of the proper officer to receive the articles when tendered, afterwards consents to deliver them under a threat of the officer that he will withhold money justly due to the plaintiff, he can only recover the contract price, whatever may have been the current market value of the articles. (*Gibbons v. The United States*, 8 Wall., p. 269.)

The act "to prevent and punish fraud on the part of officers intrusted with making contracts for the Government," June 2, 1862 (12 Stat. L., p. 411), which makes it "the duty" of the Secretaries of the War, Navy, and Interior Departments "to cause and require every contract made by them severally on behalf of the Government, or by their officers under them appointed to make such contracts, to be reduced to writing, and signed by the contracting parties with their names at the end thereof," and which makes it the duty of the contracting officers to return such contracts to the "returns office" with the advertisement and proposals of parties and an affidavit as to the regularity and integrity of his acts, is mandatory upon the parties, and not merely directory to the officers of the Government, although the act does not declare verbal contracts void and does prescribe a penalty for the officer failing to make a proper return. The law having required such contracts to be reduced to writing, makes it as much the duty of the contractor as of the officer to see that this requirement is fulfilled. (*Henderson's case*, 4 C. Cls. R., p. 75.)

Since the act July 4, 1864 (13 Stat. L., p. 394, sec. 4) (which provides that "when an emergency shall exist requiring the immediate procurement of supplies" for an army or detachment which can not be procured in the ordinary way, "then it shall be lawful for the commissary officer of such army or detachment to order the chief quartermaster" to procure them "during the continuance of such emergency, but no longer, in the most expeditious manner and without advertisement"), the power to declare an "emergency" or "exigency" is vested exclusively in the commanding officer; and an executory contract to supply an army with wood, authorized by the chief quartermaster of a military department and without previous advertisement and without the express order of the Commissary General, is void under the act March 2, 1861 (12 Stat. L., p. 220, sec. 10), which provides that "all purchases and contracts, when the public service does not require the immediate delivery of the article or articles, or performance of the service, shall be made by advertising a sufficient time previously for proposals." (*Ibid.*)

A Government contractor has a right to perform by ordinary business methods, provided he does not assign his contract. He may make subcontracts. (*Stout, Hall & Bangs v. The United States*, 27 C. Cls. R., p. 385.)

A parol contract entered into by a quartermaster without previous advertisement and without an exigency declared by the commanding officer is void. The Government is liable under such a contract only for the goods actually used, and not for such as are spoiled while in the hands of its agents, nor for such as its quartermasters may accept, if not subsequently used. To create liability the goods must be received and used. (*Charles H. Adams v. The United States*, 7 C. Cls. R., 437.)

If, by the terms of a contract, Army supplies are to be delivered by the contractor in Arizona, the property does not vest in the Government until delivery, notwithstanding an inspection and approval in New York before shipment. The inspection does not work a change of title in the property, and its being before shipment instead of after delivery is to the advantage of the contractor. (*William S. Grant v. The United States*, 7 C. Cls. R., 53.)

When property is destroyed by accident in transitu, the party in whom the property is must bear the loss, and the Government is not bound to indemnify a contractor where the property is destroyed in transitu by the public enemy. (*Ibid.*)

INSPECTION.

At the place of shipping instead of at the place of delivery, by the officers of the United States, of supplies which a contractor has agreed to deliver at a distant point, does not pass the property to the United States so as to relieve the contractor from his obligation to deliver at such point.

Where a contract with the Government to furnish to it supplies does not stipulate for an inspection at a place earlier than the place of delivery, it is optional with the contractor whether he will have the goods inspected at such earlier place.

Where a delay by the Government in making an inspection of supplies, agreed to be made at the place of shipping instead of at the place of delivery, is not the proximate cause of a loss of the supplies afterwards suffered, the loss must be borne by the party in whom the title to the supplies is vested; and, if still in the contractor, by him. This rule applies even where supplies have been seized by the public enemy without any default of the owner. (*Grant v. The United States*, 7 Wall., p. 331.)

An officer of volunteers neither mustered into the United States service nor specially empowered to make contracts for subsisting his troops can not bind the defendants by express contract; nor are vouchers given by him evidence to bind the Government. (*Kirkham and Brown's case*, 4 C. Cls. R., p. 223.)

Where there is no valid express contract, a payment received and receipt given, without objection or protest, are conclusive upon the contractor. (*Ibid.*, p. 223.)

A payment made under a contract is proof of performance, though the agreement itself call for other evidence of the fact. (*Freeman v. United States*, 3 N. & H., 272.)

There is no contract binding on the Government until acceptance of the claimant's bid, though the acceptance of it be recommended by the Quartermaster General. (*Strong v. United States*, 6 N. & H., 135.)

Where a contract provides for the approval of the Quartermaster General, such approval, when once exercised, can not be withdrawn. (*Wilder v. United States*, 5 N. & H., 468.)

A written contract is not necessary to sustain a recovery against the Government for goods sold and actually delivered and used. (*Burchiel v. United States*, 4 N. & H., 549; *Danold v. United States*, 5 *ibid.*, 65.)

Since the acts June 2, 1862 (12 Stat. L., p. 411), and July 17, 1862 (*id.*, p. 600), "every contract" made by the Secretaries of War, of the Navy, or of the Interior Departments, or by their officers under them, must be "reduced to writing, and signed by the contracting parties"; or, as an executory contract, it will be void. (*Charles A. Danolds v. The United States*, 5 C. Cls. R., p. 65.)

An unwritten agreement, executory in its nature, but invalid under the act June 2, 1862 (12 Stat. L., p. 411), because not in writing and signed by the parties, may receive a legal ratification from the acts of the parties. Faithful performance by the contractor and a benefit received by the Government will take the case out of the statute so far as to leave it within the equitable rule of implied contracts. (*Id.*, p. 65.)

Where the ratification of an agreement, made by an agent without authority, depends upon the defendants having received certain property, and having paid the stipulated price, the burden of proof is on the claimant. It is not sufficient for him to show simply that they did receive the property; he must also show the price paid. (*Id.*, p. 65.)

If a Government contract be assigned, in violation of the act of 1862, it becomes null and void; and no action will lie on it, either by the assignor or assignee. (*Wanless v. United States*, 6 N. & H., 123.)

The act 2 June, 1862 (12 Stat. L., p. 411), is mandatory upon the parties; the law having required public contracts to be reduced to writing, it is as much the duty of the contractor as of the officer to see that this duty is fulfilled. (*Henderson v. United States*, 4 N. & H., 75; *Lindsley v. United States*, *ibid.*, 359; *Danold v. United States*, 5 *ibid.*, 65; 5 S. C. 6 *ibid.*, 71.)

No alteration or change in a valid contract can be made by one party without the consent of the other, express or implied; but where an alteration is made by one party, retroactive in its character, and the other, with knowledge of the nature and extent of the alteration, fails to

protest against it, to anyone having competent authority to act in the premises, and executes receipts in full for a series of settlements, in accordance with the contract so altered, without complaint, he will be deemed to have ratified and assented to the alterations of the original contract. (*Martin v. United States*, 5 N. & H., 216; and see *Dougherty v. United States*, *ibid.*, 108; *Crary v. United States*, *ibid.*, 231; *Thorne v. United States*, *ibid.*, 242; *Sweeney v. United States*, *ibid.*, 285; *Wilcox v. United States*, *ibid.*, 386.)

The adoption of a new rule for the inspection of Government horses, if a reasonable one for the purpose of guarding against frauds, is no breach on the part of the Government of a prior contract. (*United States v. Worner*, 13 Wall., 25; reversing S. C. 4 N. & H., 258; *Smoot v. United States*, 15 Wall., 36; reversing S. C. 5 N. & H., 490; and affirming *Spicer v. United States*, 1 N. & H., 316; and see *Kerchner v. United States*, 7 N. & H., 579.)

No action can be maintained on a contract the consideration of which is prohibited by law. (*Martin v. Bartow Iron Works*, 35 Geo., 320; *Lanham v. Patterson*, 13 Int. R. Rec., 142; *The Pioneer*, 1 Deady, 72.)

A contract to do an act forbidden by law is void, and can not be enforced in a court of justice. (*Dill v. Elliott*, Tan. Dec., 233.)

Where a contract is positively forbidden by law, the parties being in *pari delicto*, no action can be maintained on it in a court of law. (*Thomas v. Richmond*, 12 Wall., 349.)

In *Clark v. The United States*, the Supreme Court says:

The acts of Congress (now Revised Statutes, section 3744) which makes it the duty of the Secretary of War, etc., * * * to require every contract made by them severally on behalf of the Government, or by officers under them appointed to make such contracts, to be reduced to writing and signed by the contracting parties, is mandatory, and in effect prohibits and renders unlawful any other mode of making the contract. Where, however, a parol contract has been wholly or partly executed on one side, the party performing will be entitled to recover the fair value of his property or service as upon an implied contract for a quantum meruit. (*Clark v. The United States*, 95 U. S. R., 539.)

The act of 17th July, 1862 (12 Stat., p. 596), which declares that no contract shall be transferred, and that "any such transfer shall cause the annulment of the contract," does not apply to a case where the transfer was made nine days before the approval of the act. (*Chollar v. United States*, 2 N. & H., p. 319; *Robertson v. United States*, *ibid.*, 322.)

In matters of contract, the United States is controlled by same laws as individuals. (*U. S. v. De Visser*, 10 Fed. Rep., 658; *U. S. v. Campbell*, *id.*, 821; *U. S. v. Beebe*, 4 McCrary, 18; S. C. Fed. Rep., 41. See further *Bostwick v. U. S.*, 94 U. S., 58, 69; *Murray v. Charleston*, 96 U. S., 432; *U. S. v. Anderson*, 9 Wall., 56-72.)

A contract made with a public enemy during a state of war can not be enforced after its termination. (*Phillips v. Hatch*, 4 West. Jur., 399.)

A transaction originally unlawful, such as a person's unlawful trading in behalf of another with a public enemy, can not be made lawful by any ratification. (*United States v. Grossmayer*, 9 Wall., 72.)

Any contract tainted with the vice of giving aid and support to the rebellion is void; thus, duebills given for goods sold for the use of the insurgent government are not a good consideration in part for a promissory note; the entire note is invalid. (*Hanauer v. Doane*, 12 Wall., 342.)

A contract on behalf of the Government, approved by the Secretary of War, with an officer of the Army, is not illegal, under the Army Regulations; the Secretary, though head of the Department, not being in the military service. (*United States v. Burns*, 12 Wall., 246.)

No action will lie against the Government for the breach of a contract which has been assigned in violation of the act of 1862; but if there have been a delivery and acceptance of goods, under the contract, an action on a quantum meruit may be maintained, in the name of the contractor, for the use of the assignee. (*Wheeler v. United States*, 5 N. & H., 504.)

Where a commanding general, in a military emergency, orders the purchase of a limited number of horses, within a brief, prescribed time, at an unusually high price, to be inspected by a board of officers, and the contractor complies with all the conditions, the sale is valid, and the Quartermaster General has no power to reduce the price. (*Wilcox v. United States*, 5 N. & H., 386.)

An action to recover for impairing a navigable waterway by the erection of a dike, which does not encroach upon the claimant's property, is an action for damages for injuries, without the element of contract. (*Gibson's case*, 29 C. Cls. R., p. 18.)

Where a regulation requires a deputy marshal to certify under oath as to his accounts, and does not name a commissioner nor prescribe any service for him in connection with the accounts, it established no privity between him and the Government. (*McKinstry's case*, 29 C. Cls. R., p. 52.)

The fact that an agent is to be paid by the day contemplates a daily service. (*Ebert's case*, 29 C. Cls. R., p. 183.)

Where the damage alleged is simply consequential, resulting from the negligence of public agents in not removing a wrecked vessel belonging to the United States, no contract can be implied. (*McArthur's case*, 29 C. Cls. R., p. 191.)

Where the Government takes property avowedly as its own, no contract can be implied. (*Merriam's case*, 29 C. Cls. R., p. 250.)

Where the Government occupies land by the overflow of water with no claim of title, an implied contract arises. (Ibid.)

Since the act 2d June, 1862, requiring the contracts of the War, Navy, and Interior Departments to be in writing, an action can not be brought by the principal, where a contract with those departments was in the name of the agent. (Cathedral case, 29 C. Cls. R., p. 269.)

Where a contractor obligates himself to perform, the words after his name, "Treasurer of the Cathedral Chapter," etc., are words of description only. (Ibid.)

Where the seizure of a turnpike was for military purposes with no intent to compensate the owners, no contract for use and occupancy can be implied. (Brown's case, 29 C. Cls. R., p. 394.)

The validity of a contract depends upon the law of the place where it has been made; if valid there, it is valid in general everywhere; and, vice versa, if void or illegal there, it is in general void everywhere. (Story Compl. of L., 242, 243; Bank of the United States v. Donnelly, 8 Peters, p. 361; Dunscomb v. Banker, 2 Mets. Mass., 8.)

The act of 17th July, 1862 (12 Stat., p. 596), prohibits any transfer of a Government contract by the party to whom it is given, and provides that such a transfer "shall cause the annulment of the contract, so far as the United States are concerned." This is imperative and absolute, and bars any action by the assignor as well as the assignee. (Wanless's case, 6 C. Cls. R., p. 123.)

An act of Congress directing the Secretary of the Navy to enter into a contract with certain parties, provided it could be done on terms previously offered by the parties, does not, of itself, create a contract. (Gilbert & Secor v. The United States, 8 Wall., p. 358.)

If such parties afterwards sign a written agreement with the Secretary, on terms less favorable to them than the act of Congress authorized the Secretary to make, they must abide by their action in accepting the less favorable terms. (Ibid.)

The owner of a patent for concrete pavement protests against the pavement in the Capitol Grounds being laid by the contractor, and notifies the Architect of the Capitol that it will be an infringement of his patent. He now brings an action in the nature of an infringement.

The Court of Claims decides:

1. A contract may be implied whenever the Government, acting through a competent agent, takes private property, acknowledging explicitly or tacitly that it is such.

2. When there is a denial of private right in an alleged invention used by the Government, the appropriation or use is in the nature of a tort, and this court is without jurisdiction.

3. When the proper agent of the Government does not acknowledge the validity of a patent, nor recognize the work done by his authority as embodying or infringing the invention, no contract can be implied.

4. If tangible property be appropriated the owner thereby suffers loss, and the Government at the same time acquires value, and a contract may be implied, though the act of the agent was unauthorized; but the use of the patented process or article deprives the owner of nothing of intrinsic value, and is per se only an invasion of a right. (*John J. Schillinger et al. v. The United States*, 24 C. Cls. R., p. 278.)

NOTE.—The decision of the Court of Claims in this case was affirmed on the same grounds by the Supreme Court of the United States. (See 155 U. S. Reports, p. 163.)

A contract can not be implied where the officers of the Government use an invention through ignorance, carelessness, or mistake, nor from the unauthorized use of an invention by a public officer. (*Sullivan Forehand et al. v. The United States*, 23 C. Cls. R., p. 477.)

The use of an invention without the consent of a patentee, express or implied, is an infringement, not a taking of property under an implied contract. (*Ibid.*)

The jurisdiction of this court does not extend to an action for the use of an invention, unless a contract can be implied from the circumstances of the user. (*Ibid.*)

The decision in *Cobb, Christy & Co.'s case* (7 C. Cls. R., p. 470), that the act of June 2, 1862 (12 Stat. L., p. 411), requiring contracts with the Government to be in writing, was suspended during the rebellion by the act of July 4, 1864 (13 Stat. L., sec. 4, p. 394), in cases of emergency, reaffirmed. (*Thompson's case*, 9 C. Cls. R., p. 187.)

The purchase of military supplies for a military emergency during the rebellion is governed exclusively by the act of July 4, 1864 (13 Stat. L., p. 394, sec. 4), and not by the act of March 2, 1861, nor by the act of June 2, 1862. Therefore, when the emergency has been declared by the commanding general, the necessary supplies need not be purchased by advertisement, nor need the contract be in writing. (*O. P. Cobb et al. v. The United States*, 7 C. Cls. R., p. 470.)

Where the Government refuses to accept the goods under its contract, the measure of damages is the difference between the contract price and the market value at the time of the breach. (*Ibid.*) This rule has been applied in Government cases. (*Shepherd v. Hampton*, 3 Wheat., 204; *Hughes v. The United States*, 4 C. Cls. R., 72; *Grover v. The United States*, 5 C. Cls. R., 429; *Wilder v. The United States*, 5 C. Cls. R., 472.)

CLAIMS GROWING OUT OF THE OCCUPATION OF REAL ESTATE.

[14 Stat. L., p. 397.]

AN ACT to declare the sense of an act entitled "An act to restrict the jurisdiction of the Court of Claims, and to provide for the payment of certain demands for quartermaster's stores and subsistence supplies furnished to the Army of the United States," as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of chapter 240 of the acts of the Thirty-eighth Congress, first session, approved July 4, 1864, shall not be construed to authorize the settlement of any claim for supplies or stores taken or furnished for the use of or used by the armies of the United States, nor for the occupation of or injury to real estate, nor for the consumption, appropriation, or destruction of or damage to personal property by the military authorities or troops of the United States when such claim originated during the war for the suppression of the southern rebellion in a State, or any part of a State, declared in insurrection by the proclamation of the President of the United States, dated July 1, 1862, or in a State which, by an ordinance of secession, attempted to withdraw from the United States Government: *Provided,* That nothing herein contained shall repeal or modify the effects of any act or joint resolution extending the provisions of the said act of July 4, 1864, to the loyal citizens of the State of Tennessee, or to the State of West Virginia, or any county thereof.

Claims for supplies, etc., taken or used by Union troops, or for injuries caused by them in a State, etc., declared in insurrection, or, etc., not to be entertained by Court of Claims.
Vol. xii, p. 1266.

Tennessee and West Virginia excepted.
Ante, p. 370.
Ante, p. 360.

Indorsed by the President: "Received February 9, 1867."

[NOTE BY THE STATE DEPARTMENT.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the House of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

OPINIONS OF ACCOUNTING OFFICERS OF THE TREASURY DEPARTMENT.

Following are copies of opinions of accounting officers of the Treasury Department on certain claims for the use and occupation of real estate:

DECEMBER 22, 1881.

SIR: I have the honor to acknowledge the receipt of your letter of the 18th instant, in which you ask what is "the status of claims for occupation, by Union forces during the war, of real estate of loyal citizens in States in rebellion, now pending, and what legislation is proper by Congress," and respectfully reply as follows:

There has been much conflict of opinion as to the power and authority of the accounting officers to audit claims of this kind, but during several years past it has been held that the auditor

and comptroller are not authorized to approve a claim for the use or occupation of real estate in any case except where rent has become due by the terms of an express contract.

There are now on file, undisposed of, a great many claims for compensation for the forcible taking and occupation of lands, and for injuries thereto, caused by their being used as camping grounds and battlefields and for purposes of fortification, that have not been approved because it is held that they are not within the general jurisdiction conferred upon the auditor and comptroller by sections 273 and 277 of the Revised Statutes, nor within any of the statutes that have conferred jurisdiction over special classes of cases.

Inquiries on the point mentioned in your letter have recently been made by a large number of persons, nearly all of whom have made like inquiry in regard to compensation for the forcible taking of what are commonly called "engineer store;" that is, compensation for timber and other property taken during the war for the construction of fortifications. As this kind of property is not deemed to be quartermaster stores within the meaning of section 300 A of the Revised Statutes, it is argued that if the special authority given by that section and by the succeeding section was necessary in order to authorize the auditing of accounts for quartermaster stores and for subsistence, like special authority is necessary to authorize the accounting officers to audit claims for property taken without contract and used in the construction of fortifications; and upon the strength of this argument it is held that this class of claims is not within the jurisdiction conferred.

While so holding, I am aware of the apparent inconsistency of making the question of pay depend upon the use to which the property is devoted, when either of the two purposes may have been equally beneficial to the Government.

The same officer may have been acting as engineer and as quartermaster at the same time, and a quantity of timber may have been seized by his orders and used in part for purposes of fortification and in other part as quartermaster stores. The part used for the purpose last mentioned can be lawfully audited and allowed in pursuance of this statute above referred to, while so much as was used solely for purposes of fortification does not fall within the purview of that statute, nor has it been provided for in any special statute conferring jurisdiction on the accounting officers.

I am of opinion that existing law does not authorize the accounting officers to audit claims for forcible seizure or occupation in either of the two classes above mentioned.

W. W. Upton, *Comptroller.*

Hon. G. G. Vest, *United States Senator.*

TREASURY DEPARTMENT, SECOND COMPTROLLER'S OFFICE,

December 7, 1885.

In the matter of the claim of Dr. G. W. Bayless, Claim No. 2759.
Memorandum.

After careful examination of the papers in this claim, I find no sufficient reason for departing from or in any respect modifying the position heretofore taken by this office.

The evidence in the case shows conclusively that the private residence of Dr. G. W. Bayless, at Louisville, Ky., was taken possession of on July 25, 1864, by order of Brig. Gen. Ewing, for the purpose of being used and occupied as his headquarters, and was so used and occupied until October 9, 1866, inclusive.

It is unnecessary to consider the motives or object of the general commanding in selecting this place for the purposes mentioned.

The fundamental design was to obtain a house for use as military headquarters, and these premises were occupied under circumstances creating an implied contract of rental, in a State not declared in insurrection by the proclamation of the President, or which had not attempted, by an ordinance of secession, to withdraw from the Union. The presumption is in favor of the loyalty of all the inhabitants thereof until the contrary is made to appear.

As respects the item of \$45—the price and value of 150 bushels of coal left upon the premises by Dr. Bayless and “consumed for office purposes by Gen. Ewing and his staff”—this portion of the claim can only be sustained under and by virtue of the act of July 4, 1864, and can not be considered by the accounting officers of the Treasury until it has been duly recommended for settlement by the Quartermaster General.

Of the item of \$242.19, for repairs, the accounting officers can take no cognizance. It does not arise upon contract, but is for unliquidated damages, and therefore not within their jurisdiction.

Let an account be stated in favor of the legal representatives of the claimant (he having died during the pendency of the claim) for the amount found by the board of survey to be due him “for rent,” to wit, for the sum of \$375, after which the papers may be transmitted through the Third Auditor to the Quartermaster General for investigation and report as to the validity of the claim for coal consumed.

The item of \$242.19 for damages is disallowed.

I. H. MAYNARD, *Comptroller*.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
November 21, 1885.

In the matter of the claim of Joanna Edelin for use and occupation of real estate. No. 39321.

The claimant asks to recover for the use and occupation of about 100 acres of land in Prince Georges County, Md., upon part of which Fort Foote is now located, from May 20, 1863, to August 20, 1866.

The facts relative to the case are practically undisputed. It is conceded that the military authorities of the United States went into possession of this property about May 20, 1863, and the location being a desirable one for a permanent military post, the occupation was uninterrupted until August 20, 1866, when a lease was made to the owner at a stipulated annual rent of about \$6 per acre, and under this lease the Government continued in possession until 1872, when it acquired permanent title to the 43 acres by purchase, paying therefor at the rate of \$96 per acre.

The fort and other fortifications had been erected during the period between May 20, 1863, and August 20, 1866, and it is apparent that the Government intended to occupy the land permanently for military purposes from the outset.

It is not a case simply of military seizure and occupation during a time of war, and upon the theater of hostilities for offensive and defensive purposes, but the case is brought within the rule laid down in the case of *Johnson v. The United States*, which was three times before the Court of Claims, and reported in 2 Court of Claims Reports, 391; 4 *ibid.*, 348; 8 *ibid.*, 243. It was there held that where the Government had entered upon land for the purpose similar to those existing in the present case it will be deemed to have entered as the tenant of the owner under an implied lease, whereof the just compensation secured by the Constitution to those whose property is taken for public use is the rent.

I think it is therefore clear that this claimant, her loyalty being unquestioned, is entitled to be paid the value of the use and occu-

pation of the lands of her testator during the period above named. It is a claim arising upon an implied contract, and hence one of which the accounting officers have jurisdiction.

More difficulty is encountered in determining, from the proof presented, the true value of the use and occupation in this case. It is shown that at the time of the entry of the Government the premises were mainly valued because of the standing timber thereon.

From the reports made by the various officers of the War Department commissioned for that purpose, it would appear that the premises were largely covered by oak, cedar, ash, and other hard woods, and that during this period the trees were removed and made use of in the construction of the fort and other permanent fortifications at that place. It appears that at least 360 cords of timber were taken off and used by the Government, and that its value in the tree, uncut, was from \$6 to \$8 per cord. It is also shown that the value of the use and occupation of the cleared land was about \$250 per annum.

The rule according to which the value of Government occupancy is to be determined is correctly stated by the Court of Claims in the Johnson case, *supra* (8 Reports, 247), in the following language: "When the Government has entered upon land and holds under an implied lease, the measure of the damages must be limited to the value of the occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government holds the option of discontinuing the implied tenancy at any time or continuing it indefinitely." Applying that rule to this case, and it must be disposed of in the same manner as if the Government had actually entered into a contract with Edellin on the 20th of May, 1863, by the terms of which it acquired the right to occupy the land for the period named, and during such occupancy to cut and remove the timber standing or growing thereon, and had agreed to pay the owner for the occupancy, coupled with the right of removal of all timber, whatever the same was reasonably worth.

Taking into account the peculiar use made by the Government of this property, involving as it did destruction and conversion of the timber, I am of the opinion that an allowance of \$950 annually for the period of three years and three months would be a just and fair compensation, amounting in all to \$3,087.50.

This case is now here by reference of the War Department, under section 191 of the Revised Statutes, it having been made out by my predecessor, for an allowance of \$3,681.20, being \$801.20 for the rent of 43½ acres, \$2,880 for 360 cords of timber used in the construction of Fort Foote, at \$8 per cord.

It seems to me that the form in which the former allowance was made is objectionable; that whatever the claimant recovers here must be by way of rent, or for the value of the use and occupation, taking into account all the incidents of the occupancy, and a new claim will be stated in favor of claimant in accordance with the views here expressed.

I. H. MAYNARD, *Comptroller*.

In the matter of the claim of the Christian Church at Padacah, Ky., for rent and use of their church building by the military authorities from February 17, 1862, to December 17, 1862.

Opinion.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., August 19, 1886.

I think that some expressions made use of by me in the opinion in the case of the claim of James H. Elgin (*Decisions of Second*

Comptroller, July 2, 1885, to Dec. 31, 1885, pp. 104-109) have been misunderstood and misapplied. I there stated (p. 107) that "while it is doubtless true that when in a time of peace and in a territory which is not the scene of active warlike operations, if the military authorities of the United States enter into possession of the real estate of a citizen and use it for Government purposes, such entry will be deemed to have been made in subordination to the title of the true owner, and the United States will be deemed to be in occupation of the property as a tenant under an implied agreement to pay the reasonable value of its use; yet the rule has no application to a case of this character."

I have observed that in the subsequent references to this statement, upon which it has been sought to base an allowance of claims for rent, in some cases the important qualifying words "when in a time of peace" are omitted.

It was not intended to enunciate a rule which would be at all applicable to cases arising in a time of war, but simply to reiterate the doctrine upon the subject announced by the Court of Claims in the case of *Johnson v. The United States*, reported in 2 Court of Claims Reports, 391; 4 Id., 248; 8 Id., 243.

It may be affirmed as a general principle that, except in cases specially provided for by law, the accounting officers have no jurisdiction to audit and allow claims against the United States, unless they arise *ex contractu*.

In order to constitute a valid contract it is not always necessary that words should be employed equivalent to a formal stipulation between the parties with reference to the subject matter of the agreement, but the acts of the parties may be such as to furnish sufficient evidence of the existence of all the elements of a binding contract, namely, competent parties, mutual assent, lawful consideration, and proper subject matter. And ordinarily where one person enters into the possession of the real property of another with the consent of the owner, and receives the rents and profits thereof, the transaction, unexplained, will be deemed to establish an agreement on the part of the occupant to pay and of the owner to receive whatever the use of the property was reasonably worth. And the Court of Claims applied this rule in dealings between the Government and the citizen in the case of *Johnson v. The United States*, *supra*, in a time of peace. But I do not think that the rule has the same broad application in a time of war, when the Government is engaged in active offensive or defensive military operations and the real estate is taken possession of by the troops of the United States for the purpose of promoting the success of such operations and is essential thereto, and is situated in a territory the military occupation of which is indispensable to the prosecution of the war. Under such circumstances satisfactory evidence of an agreement seems to be wanting. It can not truly be said that the United States entered into possession under promise to pay for the use and occupation, or that the owner voluntarily put the military authorities in possession of his property on the faith of such promise.

During the War of the Rebellion the so-called border States—Maryland, West Virginia, Kentucky, and Missouri—bore such relations territorially to the controversy that it was evident from the outset of the struggle that whichever party could secure permanent military control of these States would obtain an important advantage which would probably be decisive of the contest. Hence it happened that some of the most sanguinary engagements of the war took place within their borders, and during the years 1862 and 1863 their territory was uninterruptedly occupied either by the Federal or Confederate forces, and frequently by both.

In all cases arising within these States during this period, where real estate was taken possession of by the United States troops because of some exigency or necessity of the military service incident to the prosecution of the war, and in the absence of a promise on the part of the military authorities to pay for the use of the property, upon the faith of which the owner voluntarily delivered

possession to them, I am of the opinion that the accounting officers have no jurisdiction to audit and allow the claims of owners of such property for its use. With the exceptions hereafter noted, I am unable to find any case which has been decided since June 1, 1885, which has been called to my attention, in which this rule has not been applied. It was the rule which prevailed in the Elgin case, above referred to, and which is the leading case upon the subject, and was adjusted August 10, 1885.

In the cases of Edelin and Rozer the occupancy was permanent in its character and extended beyond the close of the war. (Adjusted Nov. 21, 1885, and June 19, 1886.)

In the case of Lewis, settled October 5, 1885, there was evidence of an express agreement to pay rent. Also in the case of Blackstone, allowed November 2, 1885.

In the case of Dr. Bayless the premises consisted of a dwelling house and lot in the city of Louisville, and were not taken possession of until July 25, 1864, and there was sufficient evidence of an agreement to pay rent, which was recognized by the War Department, and a board of survey was convened, pursuant to Army Regulations, for the purpose of determining the amount which should be paid as rent for the use and occupation of the property.

In the cases of George Doran, adjusted December 22, 1885, at \$90; Thomas Girdler, February 25, 1886, at \$20; E. H. Peden, April 26, 1886, at \$60; and Dryden, Donnally & Schock, adjusted May 1, 1886, at \$2,000, there was also evidence of an express agreement on the part of the officer securing the quarters.

The only cases in which an allowance has been made where such evidence may be said to have been wanting are those of the Moscow Seminary, at Moscow, Ky., adjusted December 10, 1885, at \$500; Princeton College, at Princeton, Ky., adjusted January 12, 1886, at \$2,250; and of Mrs. M. Lakeman, of Hannibal, Mo., adjusted January 12, 1886, at \$1,000. These cases seem to have been passed under a misapprehension that the rule above quoted in the Elgin case controlled their adjustment.

Although 21 years have now elapsed since the close of the war, and the subject of the payment of claims of like character as the one under consideration has repeatedly been considered by Congress, both generally and incidentally, with reference to individual claims, yet there is nothing in the course of Federal legislation which indicates an intention upon the part of Congress to confer upon the accounting officers jurisdiction in this class of cases, but, on the contrary, there is much which irresistibly leads to the conclusion that Congress has reserved to itself the power to determine the proper disposition to be made of all cases of this character.

Even in the case of claims for quartermaster stores and for subsistence furnished by loyal citizens in States not in rebellion for the use of the Army it seems to have been considered that there was no jurisdiction existing in any executive department to adjust such claims and provide for their payment, and the act of July 4, 1864 (13 Stats., 381), was passed, by the terms of which the Quartermaster General and the Commissary General of Subsistence were authorized to cause such claims to be investigated, and upon being satisfied of their justness and of the loyalty of the claimants, and that the stores had actually been received or taken for the use of the Army, the claims might be reported to the accounting officers of the Treasury for final settlement; otherwise these officers would have no jurisdiction to act in the premises.

It is not reasonable to suppose that Congress was so careful to provide for the investigation and determination by two executive departments of the Government of claims for supplies taken by the Army while engaged in the prosecution of the war, and left or intended to leave claims of far greater magnitude, involving millions of dollars, for the use and occupation of real estate by the military authorities when so engaged, to the accounting officers of the Treasury for settlement and adjustment.

It is evident that the lawmaking power regarded legislation necessary in order to confer jurisdiction upon any executive department to entertain claims of this character, whether for the taking or use of real or personal property, and that body was unwilling to venture further in the direction of such legislation than the passage of the act of July 4, 1864, and, fearful that the Court of Claims might have jurisdiction in such cases under the existing statutes regulating its powers, it prohibited that tribunal, in the first section of this act, from exercising jurisdiction of any claim against the United States growing out of the appropriation of the property by the Army or Navy, or any part thereof, while engaged in the suppression of the rebellion, from its commencement to its close.

If the accounting officers, who are not, properly speaking, judicial officers and constitute no part of the Federal judiciary provided for in the Constitution, then had jurisdiction to adjust claims for the occupation of real property by the military forces during the War of the Rebellion where there was no express contract therefor, it is difficult to perceive any sound reason why such jurisdiction should be denied to the Court of Claims, which has been especially constituted for the purpose of adjudicating upon disputed claims against the Government.

Again, in the somewhat recent act of March 3, 1883, known as the Bowman Act, conferring additional jurisdiction upon the Court of Claims, we find that it is provided in section 3 that the jurisdiction of the court shall not extend to or include any claim against the United States for the use and occupation of real estate by any part of the military or naval forces of the United States in the operations of said forces during the War of the Rebellion at the seat of war; and it will be observed that sections 1 and 2 are sufficiently comprehensive to include claims for supplies or stores taken by or furnished to any part of the military or naval forces of the United States for their use during the late war; and section 4 prescribes what the averment of the petition in such cases shall contain, and jurisdiction was thus conferred upon the court in this class of cases, which had hitherto been denied.

For obvious reasons of public policy, Congress was still unwilling to delegate the power of adjusting claims for the use and occupation of real estate by the Army, or any part thereof, while engaged in military operations at the seat of war, to any tribunal or executive officer.

It is sought to uphold the jurisdiction of the accounting officers in this class of cases upon the theory that while they are limited in the adjustment of claims to those which arise upon contract or by virtue of some statutory provision, yet it is asserted that when the Government takes possession of the property of the citizen and uses it for governmental purposes an implied contract is thereby created, and the case is thus brought within the class which they are authorized to hear and determine.

But the authority of the accounting officers is purely statutory, and with reference to the office of the Second Comptroller, his powers are principally defined by sections 273 to 277, inclusive, which impose upon him the duty of examining all accounts settled by the Second, Third, and Fourth Auditors, and to certify the balances arising thereon to the Secretary of the department in which the expenditure was incurred.

It therefore becomes necessary to refer to the duties of the Second and Third Auditors, the Fourth Auditor being confined to the examination of the accounts of the Navy Department. These duties are defined by section 277, which declares that the Second Auditor shall receive and examine all accounts relating to the pay and clothing of the Army, the subsistence of officers, bounties and premiums, military and hospital stores, and the contingent expenses of the War Department, all accounts relating to Indian affairs, and to agents of lead and other mines of the United States; and that the Third Auditor shall receive and examine all accounts relative to the subsistence of the Army, the Quartermaster's De-

partment, and, generally, all accounts of the War Department other than those provided for; all accounts relating to pensions for the Army, and all accounts for compensation for the loss of horses and equipments of officers and enlisted men in the military service of the United States, and also for the loss of steamboats and all other means of transportation in the service of the United States by contract or impressment.

By the provisions of the act of July 4, 1864, and its amendments, jurisdiction is also conferred upon the Third Auditor to examine and adjust claims for quartermaster stores and commissary supplies which have been certified to him by the Quartermaster General in the manner prescribed therein.

It will thus be seen that there is nowhere to be found in this enumeration of the powers of these accounting officers any grant of jurisdiction in the case of claims for the use and occupation of real property by the military forces in a time of war.

The attempt is sometimes made to build up an independent jurisdiction upon section 236, which provides that all claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as creditors, shall be settled and adjusted in the Department of the Treasury. But I do not think that this section was intended or can be construed to enlarge the powers subsequently granted by sections 273 to 277, inclusive. It evidently refers to liquidated contract obligations, and the terms "debtors" or "creditors" limit and qualify the nature of the claims and demands which are to be settled and adjusted in the Treasury Department. They are apparently used with the technical legal signification which is always accorded to them when employed in statutes and judicial decisions as importing a relation created by the contract or agreement of parties.

The authority granted by this section is not given in terms to the accounting officers, but to the Treasury Department, of which the Secretary of the Treasury is the head, and under whose direction this authority is to be exercised. Such was the view taken by the Supreme Court in the case of *Cook and others v. The United States* (91 U. S. R., 389).

The offices of the comptroller and the several auditors are created by subsequent sections of the statute, 268 to 300, inclusive, and it is to these sections and amendatory statutes subsequently enacted that we must look for a definition of their powers and duties. It is evident that they were intended to be accounting officers in the strict sense of the term, and that their chief work should be the settlement and adjustment of the accounts of the collecting and disbursing agents of the Government.

The adjudication of private claims against the Government, except as incident to the settlement of accounts, or except when authorized by special act, was never contemplated, and the assumption of such a power would convert the accounting officers into a judicial tribunal unknown to the Constitution, and must inevitably impair their functions and defeat the principal object for which their offices were created.

The appropriations for the support of the Government for the fiscal year 1887, the expenditure of which must be supervised in the office of the Second Comptroller, will exceed \$150,000,000, and it is submitted that if this work of supervision is properly and thoroughly done, no time will remain for the investigation and determination of claims for the payment of which there is no available appropriation and the amount of which is uncertain and indefinite.

In this condition of the public business it is believed that doubtful powers should not be invoked, and demands for unliquidated damages, although preferred under the guise of an implied contract, should not be entertained unless there is an express grant of jurisdiction by Congress.

The tripartite division of the functions of the Federal Government into the executive, legislative, and judicial departments

should be carefully observed, and a construction of their several powers which will lead to the encroachment by one branch upon the prerogatives of another should not be adopted.

I do not deny that there are claims resting upon so-called "implied contracts" relating to matters of which the accounting officers are given jurisdiction by statute which can be settled and adjusted by them. But the term "implied contracts" is sometimes used with great laxity and is frequently applied to transactions which contain the essentials of an express agreement; as, where one party, at the request of another, performs services for his benefit, but the parties are silent as to the compensation to be paid, it is said that a recovery may be had upon an implied contract. But here the minds of the parties met as to every particular of the contract except the price. And with reference to the compensation, the character of the transaction is such as to afford sufficient evidence that the parties intended to pay the market price, or, in case there should be none, a fair equivalent for the benefits received. In such a case it is not correct to say that a recovery can be had upon an implied contract. Nothing is implied except the promise to pay, and it would, perhaps, be more proper to say that the contract was of a mixed nature, partly express and partly implied. It is clear that the parties intended to contract, and nothing was left indefinite or uncertain except that which might be made certain by reference to the current market rates.

But there is another large class of cases where it is stated that a recovery can be had as upon an implied contract, although the transaction affords no evidence of an intention of the parties to enter into an agreement, but, on the contrary, it is of such a character as to clearly indicate the intention not to assume a contract obligation. For instance, a plain trespass may be committed, and personal property tortiously taken and disposed of, and the tort may be waived and a recovery had, it is said, upon an implied contract. So, where the law imposes a duty, it would imply a promise to discharge the duty, although there might be an express refusal to undertake it or an express disclaimer of the obligation. But in all these cases the implied contract is a pure invention of the law resorted to for the purpose of promoting the ends of justice. A very clear exposition of the subject will be found in the opinion of the court in the case of *Hertzog v. Hertzog* (29 Pa. R., pp. 467, 468):

"It is quite apparent, therefore, that radically different relations are classified under the same term, and this must often give rise to indistinctness of thought. And this was not at all necessary, for we have another well-authorized technical term exactly adapted to the office of making the true distinction. The latter class are merely constructive contracts, while the former are truly implied ones. In one case the contract is mere fiction—a form imposed in order to adapt the case to a given remedy; in the other it is a fact legitimately inferred. In one the intention is disregarded; in the other it is ascertained and enforced. In one the duty defines the contract; in the other the contract defines the duty.

"We have, therefore, in law, three classes of relations called contracts:

"1. Constructive contracts, which are fictions of law adapted to enforce legal duties by actions of contract where no proper contract exists, express or implied.

"2. Implied contracts, which arise under circumstances which, according to the ordinary course of dealing and the common understanding of men, show a mutual intention to contract.

"3. Express contracts, already sufficiently distinguished."

I am of the opinion that the accounting officers have only jurisdiction to examine and adjust claims arising upon contracts specified in the second and third classes, and that they can not safely and properly undertake to investigate and determine the liability of the United States for claims founded upon constructive con-

tracts. In fact, as the Government can not commit a tort, it is difficult to perceive how there can be any liability in such cases unless expressly declared by congressional enactment.

The adjudged cases to which reference has been made, *supra*, will afford a good illustration of the distinction here pointed out.

In *Johnson v. The United States*, and in the *Edelin* case, the Government, by its authorized agents, entered upon the real estate of the claimants with the consent of the owners, and with the intention of permanently occupying it; in the former case in time of peace, and in the latter case occupancy was continued long after the close of the war and a large portion of the property acquired by purchase. But in the *Elgin* case, while the land was occupied during the greater part of the war period, yet the occupation was a military necessity, and ceased when the exigencies of the war no longer required its continuance.

In *Winthrop's Digest of the Opinions of the Judge Advocate General*, at pages 166, 167, the rule is laid down that "a claim for an amount not fixed by express contract or capable of being fixed according to its terms, but based upon an alleged implied contract or an alleged wrong done the claimant, is a claim for unliquidated damages, and can not legally be allowed, of its own authority, by an executive department of the Government. Claimants for unliquidated damages must have recourse to Congress or, in a limited class of cases, to the Court of Claims"; and this rule is based upon the decisions there referred to of that eminent authority upon all questions relating to the administration of military affairs, Hon. Joseph Holt, late Judge Advocate General.

Also, on page 167, it is stated "that the Secretary of War was not empowered, in the absence of statutory authority, to allow a claim for the use and occupation of buildings taken possession of and occupied by the military authorities without contract or agreement as to rent or a claim for injury done to such buildings, but that the claimant must have recourse to Congress (or the Court of Claims) for his reasonable compensation."

Again, at page 180, "It is only an express contract which (in the absence of special authority from Congress) can legally be entered into by the Secretary of War or a military officer, or can be recognized and acted upon as binding upon the United States. Claims against the United States arising upon all alleged implied contracts can not be entertained, but the claimants must be referred to the Court of Claims or Congress."

Reference has been made to the able and exhaustive report of Hon. William Lawrence, of the Committee on War Claims, to the House of Representatives at the second session of the Forty-third Congress, but I am unable to find anything in that report which conflicts with the views here presented. It must be borne in mind that it does not purport to be a treatise upon the powers or jurisdiction of the accounting officers, but is the report of a chairman of a committee to one of the Houses of Congress upon the subject of the liability or obligation of the Government to make compensation for property appropriated or destroyed by its armies in time of war, and with special reference to the proper action to be taken by Congress in the premises.

In discussing the question of the liability of the Government to pay for the property of loyal citizens in loyal States used or destroyed by the military forces in the prosecution of the war, he says (pp. 279 and 280, House Report No. 134, 2d sess. 43d Cong.):

"The Government has always paid loyal citizens for the use and occupation of buildings and grounds in loyal States when used for officers' quarters, regular recruiting camps, and in cases where the occupation was voluntary and the result of choice, superinduced by no overruling military necessity, and for this the law provides.

"But a temporary occupancy of real estate imposed by overruling necessity—an occupancy continued during the actual existence of such impending necessity—or the application of materials to purposes of defense in an emergency, has not, by the

usage of the Government, been regarded as giving any claim for compensation.

"This has been the uniform usage of the War Department, founded on the opinion not only of the Solicitor, but also of the Judge Advocate General."

In support of the first proposition, he cites, in a footnote, several authorities which, upon examination, do not seem to be directly in point.

The first is a letter of Q. M. Gen. Meigs, dated February 19, 1874, given at page 246, which evidently has reference to claims for the use of property which has been rented by the Quartermaster's Department for quarters for the troops. If it refers to cases where there was no contract of hire, the practice there indicated of examining such claims in the Quartermaster's Department and reporting them to the accounting officer for adjustment has since been disapproved and discontinued by the War Department.

A letter of Gen. Meigs, dated February 26, 1874, is also cited, which will be found at pages 74, 75 (H. Rept. No. 262, 1st sess., 43d Cong.), but it has no reference to rent claims in loyal States, except those arising upon express contract, and other claims in the State of West Virginia, which, the Quartermaster General states, "have been and are now being favorably considered" by that department. But, as observed before, the practice in that respect has been abandoned. (8 Wall., 88; 2 C. Cls. R., 101; id., 501; 4 id., 540, and 5 id., 309, are also cited.) The case in 8 Wall., 83, is the *United States v. Speed*, and no other question seems to be determined than that involved under the act of March 2, 1861, with reference to the essentials of a valid contract for the purchase of supplies for the Army. 2 C. Cls. R., 101, was also a case involving the sole question as to the validity of an exigency purchase of Army supplies by Gen. Fremont, commander of the western department. *Crowell's case* (2 id., 501) was also the case of an exigency purchase. *McKinney's case* (4 id., 540) was an executory contract for the purchase of wood without advertisement, as the law requires, and which was adjudged by the court to be void. In *Wentworth's case* (5 C. Cls. R., 309) property was purchased for the use of the Navy by the naval storekeeper, without advertisement, and the contractor brought his action to recover the contract price, and no other question was discussed than the validity of the purchase.

I have been unable to find any case holding that, in the absence of congressional legislation authorizing a recovery, the owner of real property in a border State during that period in the history of the war when the occupation of its territory by our armies was a military necessity, and when it was the theater of active military operations, either for offensive or defensive purposes, can recover for the use and occupation of his property by Federal troops, unless there was evidence of an express agreement on the part of some officer or agent of the Government authorized to contract in its behalf for the use of the property so occupied.

But, applying the rule laid down by Judge Lawrence, this claim is not brought, by the proofs presented, within the benefit of its provisions.

Claimant's property was seized and taken possession of by the military authorities on the 17th day of February, 1862, immediately after the Battle of Fort Donelson which began on the 15th, a few days subsequently to the capture of Fort Henry. The sanguinary character of that engagement is well known, and the most pressing necessity required hospitals to be improvised for the care of the thousands of sick and wounded soldiers who were disabled in that expedition. Paducah, distant about 100 miles, at that time the base of military operations in that part of the field, easily accessible by water communication, was the nearest available point for that purpose, and all the public buildings and many private residences were at once seized and converted into temporary hospitals.

Messrs. Ashbrook and Weatherley, trustees of the claimant, say in their affidavits "that on the 17th day of February, 1862, said building was taken possession of and occupied by the United States military authorities at Paducah, Ky., as a hospital for sick and wounded soldiers of the United States Army; that at the time it was taken possession of, as before stated, all the other public buildings and some of the private residences in said city were occupied in order to provide for the comfort and relief of the Federal soldiers that were wounded at the battle and capture of Fort Donelson, Tenn., in February, 1862," and that it was continuously occupied as a hospital for the same purpose until the 17th day of December, 1862.

It also appears by the affidavit of another witness that the sexton of the church refused to deliver up the key to the military authorities, and it was only obtained, to use the language of the witness, "after considerable altercation" between the officer and the person who had possession of the key.

Another witness testifies that "in the winter of 1861-62, within a day or two after the Battle of Fort Donelson, Tenn., said building was occupied by the United States military authorities at Paducah as a hospital for the Federal soldiers wounded in said battle. At the time the military took possession of said building it was extremely cold weather, and there was a heavy snow on the ground. Affiant, with the assistance of her servants about home, did all she could to relieve the distress of the wounded and dying men in said hospital. She remembers the confusion there was at the time, and the intense suffering of the maimed and mangled soldiers. Every part of the building was occupied for hospital purposes, and the entire church was crowded with the wounded and dying. She remembers also that at about the time of the battle at Pittsburg Landing, Tenn., the steamer *Franklin*, which had gone to transport some United States troops from this point to Pittsburg Landing, returned within a few days after with about 400 soldiers who had been scalded, many burned to death, by the explosion of said boat somewhere on the Tennessee River. Effort was then made by the military authorities at Paducah to move some of the *Franklin* victims to said hospital, but the building would not accommodate them, and affiant took sheets from her beds, and linen, and went down to the *Franklin*, and took soap and water and linen, and bathed and bound their burns. All during the hot summer of 1862 she and her family furnished the sick and wounded soldiers in said hospital with fans and other comforts and necessities, and she and her family were constantly ministering to the wants of the soldiers in said hospital from the time said building was first taken possession of by the military until it was vacated," which was in the latter part of the fall of 1862, or early in the winter.

Another witness testifies that "in the month of February, 1862, while Gen. U. S. Grant was arranging his fleet, preparatory to the storming of Fort Henry and Fort Donelson," he made his headquarters at his hotel at Paducah.

It is also familiar history that at this time the States of Kentucky and Tennessee were both overrun by contending armies.

If, under such circumstances, this is not to be regarded as a case of an occupation of real estate by the military forces upon the theater of active and aggressive military operations, rendered necessary by the emergencies of the service and the necessity for which could not reasonably have been foreseen or anticipated, then it will be difficult to conceive of a state of facts which would establish an occupation of real estate induced by the necessities and ravages of war. It was, indeed, to use the language of Judge Lawrence above quoted, "but a temporary occupancy of real estate imposed by overruling necessity—an occupancy continued during the actual existence of such impending necessity," and for which, he states, no right of compensation exists.

It will be impossible to discern in this transaction even a shadow of a contract or any trace of an obligation on the part

of the Government to pay anything by way of rent for the use of the property. If a legal liability exists in this case, it exists also in the case of property used or destroyed upon the field of battle, for, as was well said in a Senate debate upon this subject, quoted at page 257 of the report, *supra*, "all the incidents of a campaign are covered by the same principle as the battle field."

One of the most important and indispensable incidents of a battle is proper and speedy provision for the care of the wounded, and the dictates of humanity, as well as a due regard for the successful prosecution of the war, require the nearest available quarters to be used for that purpose. The Government can not stop, and is not required to stop, and negotiate with the citizen and drive a bargain with him for the occupation of his property.

It is sometimes said that when property is appropriated or destroyed by the Army in a time of war, in aid of military operations, that it is to be regarded as a taking of private property for public use by the Government by virtue of its right of eminent domain, and hence that there is an obligation in the nature of a contract obligation to pay for the property growing out of the constitutional provision that private property shall not be taken for public use without just compensation. But this is a fallacy. The property is not taken in such cases by the exercise of the right of eminent domain, but through the lawful exertion of a war power which inheres in every civilized government and which rests upon the right of self-preservation—the fundamental law of nations as well as of nature.

In the case of eminent domain, the taking is entirely a matter of choice; the Government may or may not condemn the property or cause it to be condemned as, in its judgment, public interests require. Where property is taken because of the exigencies of war, it is not the voluntary act of the Government, but one which is impelled by necessity, and which it can not refrain from doing without a dereliction of duty. It makes no difference that in the latter class of cases the Government may choose between the property of individuals. It can not, for this reason, be said that the appropriation is voluntary inasmuch as the property of A is taken rather than that of B. The former is presumably taken because it is the most available for the purpose for which it is required. The same law of necessity which impels the Government to take the property at all compels it to take that which is the best suited, under all the circumstances, for the object for which it is needed.

But were the taking referable to the right of eminent domain, there would be nothing in the nature of a contract obligation on the part of the Government to pay for the property appropriated. It is the constitutional right of the citizen to be paid for his property, which can not be enforced by an executive officer of the Government without congressional legislation upon the subject. It is the province of Congress to determine how the measure of compensation shall be ascertained and paid.

I have thus reviewed at some length the question of the jurisdiction of the accounting officers in this class of cases because of its importance and of the large number of claims which have been or may be presented from the border States in which it is necessarily involved.

The conclusions which I have reached may be briefly stated in the following propositions:

1. The accounting officers have no jurisdiction to adjust claims for the use and occupation of real property in these States during the war period, when the occupation of the territory within these States by the armed forces of the United States was a military necessity, unless there is satisfactory evidence of an agreement on the part of some officer or agent of the Government, having authority to bind it in this respect, to pay for the use of the property.

2. If, in the first instance, a promise should be made by an officer or agent not having sufficient authority to bind the Gov-

ernment and the possession of the property is surrendered to the military authorities upon the faith of the promise, and the transaction is subsequently reported or made known to an officer possessed of authority to make a valid agreement of that kind, and is approved or ratified by him, it will be deemed the act of the latter.

3. It is not necessary that all of the terms of the agreement should be definitely expressed. If the minds of the parties meet with reference to the contract of hire, but the amount of compensation to be paid is not fixed or is left to be adjusted at some future time when the full extent and the precise character of the use have become known, the accounting officers may fix and adjust the value of the use.

Testing the present claim by these rules, it is evident that the accounting officers have no jurisdiction to audit and allow it, although it is shown to be intrinsically just and meritorious.

To disallow it, however, would seem to be an unjust discrimination against this religious society, for I find upon examination of the records that other church organizations in Paducah have been paid for the use of their property by the Government at the same time and under the same circumstances set forth in the present claim. (See cases of First Baptist Church at Paducah, adjusted Apr. 17, 1873, at \$1,850, and Trustees of Female Seminary, Paducah, adjusted Dec. 3, 1874, at \$2,713.89.) It also appears that since the foundation of the Government war claims preferred by churches and charitable and religious societies and literary institutions have met with special favor at the hands of the Government.

I therefore feel it my duty to confirm the settlement made by the auditor in this case, in order that it may be reported to Congress for the action of that body. Inasmuch as there is no available appropriation out of which the claim can be paid, no injustice is done to the claimant, and no harm can come to the Government from this course; but the action taken will not be regarded as a precedent.

I. H. MAYNARD, *Comptroller*.

In re claim of the Christian Church of Harrisonville, Mo., for value for use and occupation of church building by United States troops during the late rebellion, 1861 to 1865.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
Washington, D. C., July 19, 1892.

This claim is for rent, use, and occupation of the Christian Church building in Harrisonville, Cass County, Mo. It was filed in the Third Auditor's office June 30, 1874, and reported to this office with recommendation for payment of \$720 to "The Trustees of the Christian Church at Harrisonville, Mo., November 30, 1889."

December 17, 1890, I called on H. C. Daniels, one of the attorneys for claimants, for additional evidence. He has not responded to the call.

February 4, 1892, I called upon Charles and William B. King, who are also attorneys for claimants, for such additional evidence. I have had no response. I must presume that the evidence can not be furnished.

The claim is composed of the following items:

To rent of the Christian Church building at Harrisonville, Mo., situate on the west side of Independence Street, being 44 by 64 feet in dimensions, for 3 years, at \$80 per month.....	\$2, 880. 00
Repairs.....	1, 200. 00
Total.....	4, 080. 00

It appears that on the 23d day of May, 1860, Richard O. Boggess conveyed to James H. Williams, Francis Chilton, and Henry D. Palmer, trustees for the Christian Church at Harrisonville, Mo., and their successors in office forever, lots 87 and 88 in block 30, as laid out on the plat of said city. During the year 1860 a church building of wood, 40 by 60, or 44 by 64, was erected on these lots.

There is no question that this church building was occupied for intervals during the years 1861, 1862, 1863, and 1864 for hospital purposes. It is not attempted to show with any degree of accuracy the time when the occupancy commenced or ended, neither is it shown that the occupation was continuous. Some attempt is made to do this by general statements that the church building was occupied by United States troops during the entire period of the war. These general statements are not entitled to much weight, because it is not shown that Harrisonville was a permanent military post during the war. It is not shown that it was the purpose of those conducting the military operations in the State of Missouri to maintain a permanent military force at that place. Upon the contrary, it is pretty well established that the military forces at that city were temporary, incidental to moving troops from one place to another as the exigencies of the service demanded.

From The Adjutant General's report it is very evident that there were frequent intervals of from one month to several months' duration that there were no troops in the city. The troops that visited the town were made up of one or more companies at a time; never an entire regiment. The greater number of the companies were of volunteers from the State of Missouri. Three or four companies were enlisted there. Three companies each of the Ninth Kansas Cavalry and the Second Colorado Cavalry were stationed there at different times for three months for each detachment. While the first troops were stationed there in January, 1862, and the last in June, 1864, the occupation was by no means continuous. There is no official record that the church building was occupied for any military purpose. The oral (?) testimony shows that it was used first as a general hospital and afterwards as a smallpox hospital, and one or two witnesses say it was used part of the time as a stable. No witness attempts to give the dates for which it was used for each of the several purposes named.

It is conclusively shown that no contract was entered into between the trustees, or any persons representing them, and any officer or agent of the United States for the use and occupation of the church building by the troops of the United States. It is not shown that the occupation was of such a character that it would raise an implied promise to pay on the part of the Government for the use and occupation. The use and occupation, whatever it may have been, is clearly such as arose from the occupation of the county by the forces of the United States in the military operations for the suppression of the rebellion in that neighborhood. The Government is not liable to pay for the temporary use of property by United States forces when such occupation is incidental to the active military operations in the prosecution of the war in the neighborhood of the property, unless a contract or agreement had been entered into to pay rent.

This claim is therefore disallowed.

B. F. GILKESON, *Comptroller*.

In re claim of Cass County, Mo., W. A. Wray, presiding judge, agent. Claim No. 40536, for use and occupancy of courthouse.

TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE.

September 19, 1894.

The question to be considered in this case is: Was the occupancy in this case under such circumstances as to raise an implied

contract on the part of the Government to pay for the use and occupancy, or was it taken and appropriated by the United States Army within the meaning of the term appropriation, as defined in the case of *Filor v. United States* (9 Wall., 45).

The very first proposition that confronts us is, Was the occupancy the act of the Government? To be the act of the Government the right to occupy must have been obtained by express contract, or must have been the result of an exigency or emergency of the service that would justify the taking and occupancy without a formal contract, or if the original taking was not justified, it must have been subsequently ratified by the United States.

There was no express contract, and there is no specific statute under which this claim can be settled by the accounting officers of the Treasury. If, therefore, this claim is to be settled by them, it is because the relations of the United States to the claimant were such at the time it originated as to raise an implied promise on the part of the United States to pay what the occupancy was reasonably worth. In order for that implication to arise, the occupancy must have been under such circumstances as to negative the idea of appropriation for the use of the Army without any intention of paying for its use.

The distinction between a taking under such circumstances as would raise an implied promise to pay for use and occupancy, or a taking that would amount to an appropriation by the Army, or to a trespass on the part of the officer, has been pointed out in the cases of *Filor v. United States* (9 Wall., 49) and *United States v. Russell* (13 Wall., 623).

The first of these cases has defined an appropriation. "The term appropriation is of the broadest import; it includes all taking and use of property by the Army or Navy in the course of the war not authorized by contract with the Government. The use may be permanent or temporary, and it may result in the destruction of or mere injury to the property. If the right to the property or to its use is not obtained by a valid contract with the Government, the taking or use of it is an appropriation within the meaning of the act of Congress." (*Filor v. United States*, 9 Wall., 45.)

In determining, then, whether there has been an appropriation we must ascertain first, Was the property used by the United States? Second, If so, was the right to that use obtained by valid contract with the Government, either express or implied? In this case there is no pretension that there was an express contract, and if valid contract relations exist they must be implied from the acts of the parties.

The United States could only be bound by the authorized acts of her authorized agents. The authorized agents of the United States to procure barracks and quarters for the Army at that time were the officers of the Quartermaster's Department. There was an appropriation made by Congress for this purpose, and set apart to be expended by the Quartermaster's Department for barracks and quarters, in each of the years the courthouse was occupied.

Even the Quartermaster General's power to make contracts was limited. All contracts had to be made in writing and signed by the quartermaster, or some one authorized by him, and were to be limited to the necessities of the year in which made.

Act of June 2, 1862, volume 12, Revised Statutes, provides: "That it shall be the duty of the Secretary of War, immediately after the passage of this act, to cause every contract made by them severally on behalf of the Government, or by their officers under them appointed to make such contract, cause it to be reduced to writing and signed by the contracting parties with their names at the end thereof." By act of July 17, 1862, this act was suspended until January 1, 1863.

All contracts are to be made in accordance with the regulations required by law, except when the public exigencies necessitate a

deviation therefrom. (See sec. 10, act of Mar. 2, 1861, vol. 12, Rev. Stat., p. 220.)

"Extraordinary and unforeseen occasions arise, however, beyond doubt, in cases of extreme necessity in time of war or of immediate and impending public danger, in which private property may be impressed into the public service, or may be seized and appropriated to the public use, or may even be destroyed without the consent of the owner. Unquestionably such extreme cases may arise, as where the property taken is imperatively necessary in time of war to construct defenses for the preservation of a military post at the moment of an impending attack by the enemy, or for food or medicine for a sick and famishing army utterly destitute and without other means of such supplies, or to transport troops, munitions of war, or clothing to reinforce or supply an army in a distant field where the necessity for such reinforcement or supplies is extreme and imperative, to enable those in command of the post to maintain their position or to repel an impending attack, provided it appears that other means of transportation could not be obtained, and that the transports impressed for the purpose were imperatively required for such immediate use.

"Where such an extraordinary and unforeseen emergency occurs in the public service in time of war, no doubt is entertained that the power of the Government is ample to supply for the moment the public wants in that way to the extent of the immediate public exigency, but the public danger must be immediate, imminent, and impending, and the emergency in the public service must be extreme and imperative, and such as will not admit of delay of supply, and the circumstances must be such as imperatively required the exercise of that power in respect to that particular property so impressed or appropriated or destroyed. Exigencies of the kind do arise in time of war or impending public danger, but it is the emergency, as was said by a great magistrate, that gives the right, and it is clear that the emergency must be shown to exist before the taking can be justified. Such a justification may be shown, and when shown the rule is well settled that the officer taking private property for such a purpose, if the emergency is fully proved, is not a trespasser, and the Government is bound to make full compensation to the owner." (*United States v. Russell*, 13 Wall., 627.)

Thus we see that it is the emergency that justifies the officer and gives the right to occupy and appropriate so as to bind the Government. When the emergency exists and the occupancy is made, it is the act of the Government, and the law implies a promise to pay for what is received and taken under stress of that emergency. There is an apparent exception to this general proposition, viz: In those cases where the Government is justified in taking, using, appropriating, and occupying property without any legal liability attaching to it to pay for it or its use and occupancy.

"It is a general principle of both international and municipal law that all property is held subject, not only to be taken by the Government, for public uses, in which case, under the Constitution of the United States, the owner is entitled to just compensation, but also subject to be temporarily occupied, or even actually destroyed in times of great public danger and when the public safety demands it; and in this latter case governments do not admit a legal obligation on their part to pay the owner. The temporary occupation of, injuries to, and destruction of property caused by actual and necessary military operation is generally considered to fall within the lastly mentioned principle. If a government makes compensation under such circumstances, it is as a matter of bounty rather than of strict legal right." (*United States v. Pacific Railroad*, 120 U. S. Rep., 238.)

Thus it will be seen that something more than mere occupancy by United States troops must be proved in order to raise an implied promise on the part of the United States to pay for such

occupancy. The occupancy must be such that it may not be classed as one caused by inevitable necessity, a mere accident or chance of war, for in "such case the safety of the State overrides all considerations of private loss. *Salus populi* is then, in truth, *suprema lex*." (United States v. Pacific Railroad, 120 U. S. R., 234.)

It must be an occupancy justified by an emergency immediate and impending and that would not admit of delay; otherwise the troops would be mere trespassers, and the occupancy would not be the act of the Government. The commanders of the various organizations that occupied this courthouse had no power to bind the United States to pay rent for it, and hence no right to occupy it on the part of the United States, except under a contract regularly entered into by a quartermaster, or except as a military necessity or an emergency and exigency of the service gave that right. They only represented the United States in their military capacity, and if there was no military necessity and exigency such as would override private rights and justify the taking of this private property for public use, they were mere trespassers, and their acts were unauthorized and did not bind the Government. It was a mere appropriation of private property by the Army, not by the Government, because not the Government's act. (Ellor v. United States, 9 Wall., 45; United States v. Russell, 13 Wall., 623.)

The Government has never acknowledged its legal liability for personal property taken and appropriated by the Army, except so far as it chose to ratify the act, although it has provided conditions under which it will and does assume responsibility for such property by the remedial statute of July 4, 1864. (U. S. Stat. L., vol. 13, p. 381.)

The effect of this statute was simply to prescribe the condition under which the United States would ratify the act of seizure and appropriation, and thus make it the authorized act of the Army.

There is no difference in principle between the appropriation of personal property and the appropriation of the use of real estate. In one case you take the thing itself, and in the other you take the benefit arising from its use. Neither can be restored and can only be compensated for in money. The same principles that would render the Government liable to pay rent would render them liable to pay for property taken in the building and destroyed.

There is no difference between taking the furniture in my house and depriving me of its occupancy. The shelter for the Army is as beneficial to it as the stores and supplies that sustain it, and as essential to its effective operation. The common-law duty of the Government to compensate for the one is, therefore, exactly what it is as to the other, when both are taken under the same circumstances. In the case of taking supplies and stores, the Government has never acknowledged its liability except where the taking was justified by an emergency, or was afterwards ratified, as provided by the enabling act of July 4, 1864. Where there was an exigency of the service that made it necessary to obtain stores and supplies for immediate use and it would be impracticable to contract in the ordinary and regular way, the act of the officer has been held to be justified and the Government bound by his act under an implied promise on its part to pay what they were reasonably worth. In such case the act is within the scope of the authority of the military commander on the theory that the Government clothes him at all times with whatever authority that is necessary to preserve his command.

The necessity of self-preservation overrides all laws and becomes for the time *suprema lex*. When, therefore, the necessity exists, the right is conferred and the act is justified and the Government bound because it is its act.

Did such an emergency and exigency as defined by the decision in United States v. Russell, above cited, exist as necessitated the

occupancy of the courthouse in the manner and at the time the troops did occupy it? If it did not, the act was an appropriation as defined in the case of *Fillor v. United States*, above cited. "a taking and use of property by the Army or Navy in the course of the war not authorized by contract with the Government."

The evidence in this case is in substance as follows:

J. H. Page says the courthouse was occupied latter part of 1862-63, and fore part of 1864. Was occupied by said troops for quarters and for a fort. Alexander Robinson and Christian Postwuller say the courthouse was occupied by the United States troops latter part of 1862, during year 1863, and fore part of year 1864. The courthouse was occupied as a place of defense and as a fort by the following troops: First Missouri State Militia, Fifth Missouri State Militia, Sixth Missouri State Militia, Ninth Kansas Cavalry, and Second Colorado Cavalry. The damage to said courthouse was occasioned by reason of its being used as a place of defense for said soldiers.

Alexander Robinson says: "I have no knowledge of any agreement of any kind whatever being made by any of the county officers, or persons representing them, and the United States or its officers, to pay or otherwise return rent for the courthouse or jail, when it was first taken possession of, or afterwards, nor have any reason to believe that any payment for use of the building was made."

Christian Postwuller says the statement of Robinson is true. Jasper A. Coleman, of Cass County, states he has lived in Cass County since 1860. Cass County Home Guards occupied the courthouse for a week or 10 days for quarters. Second battalion, Missouri State Militia, used it for quarters for from about June 24, 1862, to March or April, 1862. After them came a troop under Col. Catherwood. He used it about a week or two. Then came Col. Thompson, of the Fifth Missouri State Militia. He came here almost in the summer, I think, of 1862, and stayed not a great while. A Maj. Rider used the courthouse for quarters for his men and left here about August, 1862. The next troops were the Second Colorado Cavalry. They used the building of the courthouse for their quarters most of the time they were here. They were in possession two or three months, as well as I recollect. After the Second Colorado Cavalry left, the militia took possession of it, and used it for quarters and guardhouse until the end of the war. These militia were State troops, and under Capt. Robinson. I was a member of the Missouri State Militia, and afterwards in the militia under Capt. Robinson.

William J. Ryan, Cass County, Mo., farmer by occupation: "Know about occupation of courthouse; know something of the occupation of courthouse by United States troops. The first that used it were Home Guards under Col. Newgate. I think they took possession during Christmas week. My recollection they remained until February, 1862. After that Capt. Peabody with company of Cavalry occupied the premises and building. He came about two weeks after Col. Newgate left. I think he used the building for quarters and headquarters. He remained until May or June, 1862. The next command that used the building was a part of the Fifth Missouri State Militia, under Col. Thompson. They used the courthouse as a guardhouse. They came here about the 1st of September, 1862, and left some time in the spring of 1863, almost the last of May. Then a portion of Missouri State Militia; then a portion of Ninth Kansas Cavalry; then a portion of Second Colorado Cavalry used building until about May, 1864. After that militia under Capt. Robinson occupied courthouse until the end of the war. Court was not held in courthouse because of the occupancy of United States troops during years 1863 and 1864."

Peter W. Shindler: "First troops to use building were Cass County Home Guards, who took possession January 18, 1862. Used it for quarters for about one week. Col. Newgate used it from February 1, 1862, to about June, 1862. The next were

under Col. Catherwood in 1862, with Sixth Missouri State Militia. The next were under Col. Thompson, Fifth Missouri State Militia. They came about November 1, 1862. They left next spring. The next was Capt. Robinson, with State militia."

Report of J. V. Wurderman, Quartermaster Department agent, says: "The representatives of the county, etc., were positively disloyal, and this may have induced the first body of troops to take possession of the courthouse."

This evidence does not show that the public danger was immediate, imminent, and impending, and the emergency in the public service extreme and imperative, and such as would not admit of delay or resort to any other source of supply, and the circumstances do not appear to have been such as imperatively required the exercise of that extreme power in respect to the particular property occupied and appropriated by the Army. (See *United States v. Russell*, 13 Wall., 628.)

It is clear that the troops occupied this property as a matter of choice and not as a result of any immediate, imminent, and impending public danger or public emergency and exigency such as would not admit of delay or resort to other means. It is clear from this evidence that it was the intention of the officers and troops to appropriate this property to their use without any intention of binding the Government to pay for its use. The moving causes which led to this step seem to have been, first, the supposed disloyalty of the county officers who had charge of the courthouse; second, a desire to have comfortable and commodious quarters of their own selection.

As to the question of the loyalty or disloyalty of the court officials it can have nothing more to do with the validity of this claim and the right of the accounting officers to settle it than as a circumstance showing the character and cause of the original taking and occupancy. The presumption of loyalty obtains as to all citizens and political divisions in a loyal State and continues until the evidence shows otherwise. The county could only act through its representatives and the evidence of what those representatives did could only be proven by the records, and there is no record to show that it ever did any disloyal act, hence it is perfectly loyal so far as this claim is concerned. The question of loyalty is not a condition precedent to the settlement of any claim upon an express or implied contract that arose since 1861 in a State not declared in insurrection.

My finding, briefly stated, is as follows: The military officers did intend to, and did appropriate the Cass County courthouse to their use for a part of the year 1862, for the year 1863, and for part of the year 1864. There has been no ratification of this appropriation by the Government. Hence the Government is under no legal obligation to pay for it. The claimant has failed to show that any contract relations exist between it and the Government either express or implied. The accounting officers therefore have no jurisdiction to settle, and if entitled to compensation for the use of the property they should seek it from Congress.

As further expressing my views upon this claim and the principles involved in its settlement, I beg to call your attention to the decision of Comptroller Upton in claim No. 12034, rendered March 27, 1885. This was a claim for rent as the one now before us. He said: "There is no evidence of a contract of renting, and the claim, therefore, is one of which the accounting officers can not take jurisdiction."

I also refer you to the decision of Secretary Sherman in what is known as the "Gettysburg cases," a copy of which is attached hereto. I further refer you to the decision of Comptroller Maynard in the claim of the Christian Church of Paducah, Ky., dated August 19, 1886, and published in pamphlet form.

I recommend that this claim be disallowed and transmit herewith all the papers in the case for your decision thereon.

Respectfully,

SAML. BLACKWELL, *Auditor*.

HON. SECOND COMPTROLLER.

[Indorsement.]

SECOND COMPTROLLER'S OFFICE,
September 28, 1894.

This claim is allowed in the sum of \$900, overruling the recommendation of the honorable Third Auditor.

See opinion of Second Comptroller herewith transmitted.

C. H. MANSUR, *Second Comptroller*.

In re claim of Cass County, Mo., W. A. Wray, presiding judge. agent. Claim No. 40536, for use and occupancy of courthouse.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., September 28, 1894.

This claim was rejected by the honorable Third Auditor in a very lengthy opinion, in which I can not agree. He states, among other things, for the opinion is too long to be quoted at length, the following, which I paragraph:

"First. Was the occupancy in this case under such circumstances as to raise an implied contract on the part of the Government to pay for the use and occupancy, or was it taken and appropriated by the United States Army within the meaning of the term appropriation, as defined in the case of *Ellor v. United States* (9 Wall., 45)?"

"Second. The very first proposition that confronts us is, Was the occupancy the act of the Government? To be the act of the Government, the right to occupy must have been by express contract, or must have been the result of an exigency or emergency of the service that would justify the taking and occupancy without a formal contract, or if the original taking was not justified, it must have been subsequently ratified by the United States.

"There was no express contract, and there is no specific statute under which this claim can be settled by the accounting officers of the Treasury. If, therefore, this claim is to be settled by them, it is because the relations of the United States to the claimant were such at the time it originated as to raise an implied promise on the part of the United States to pay what the occupancy was reasonably worth.

"Third. My finding, briefly stated, is as follows: The military officers did intend to and did appropriate the Cass County courthouse to their use for a part of the year 1862, for the year 1863, and for part of the year 1864. There has been no ratification of this appropriation by the Government. Hence the Government is under no legal obligation to pay for it. The claimant has failed to show that any contract relations exist between it and the Government, either expressed or implied. The accounting officers therefore have no jurisdiction to settle it, and if entitled to compensation for the use of the property they should seek it from Congress.

"As further expressing my views upon this claim and the principles involved in its settlement, I beg to call your attention to the decision of Comptroller Upton, in claim No. 12034, rendered March 27, 1885. This was a claim for rent, as the one now before us. He said: 'There is no evidence of a contract of renting, and the claim, therefore, is one which the accounting officers can not take jurisdiction.'

"I also refer you to the decision of Secretary Sherman in what is known as the 'Gettysburg cases,' a copy of which is attached hereto. I further refer you to the decision of Comptroller Maynard in the claim of the Christian Church, of Paducah, Ky., dated August 19, 1886, and published in pamphlet form.

"I recommend that this claim be disallowed, and transmit herewith all the papers in the case for your decision thereon."

Differing as I do, from turret stone to foundation, from the views expressed by the Third Auditor, I proceed to give my reasons and authorities therefor:

First. The Hon. E. W. Keightley, Third Auditor, on October 19, 1881, giving his views as one of the accounting officers of the Treasury upon claims referred to in Senate bill 615, Forty-seventh Congress, first session, states:

"This is one of a number of pending claims in which the chief question involved is the authority of the accounting officers to adjudicate claims for occupation of real estate for barracks, camps, hospitals, fortifications, and kindred purposes by the United States forces in districts not proclaimed in rebellion and where no express contract is found to support the claim.

"For many years the accounting officers have held that such powers existed and in many cases have exercised it. I append hereto a list of cases marked A, comprising only a portion of those in which such action has been taken since the war.

"I do not find that any doubt of the power has ever been entertained by the accounting officers.

"Pursuant, however, to a suggestion from Hon. H. F. French, Assistant Secretary of the Treasury, I now proceed to consider the question independent of the precedents.

"All demands or accounts by or against the United States (sec. 236, Rev. Stat.) are to be settled in the Treasury Department. It has long been settled that this provision conferred no authority in claims for 'damages' for torts or for 'unliquidated' 'damages' for breach of contract; that the accounting officers could do no more than enforce the performance of contracts according to the terms thereof. But it is equally well settled that their jurisdiction is not limited to express contracts, but extends to implied ones.

"The general rule has always been followed that whenever they would have had jurisdiction had the contract been expressed they have jurisdiction in respect to the implied contract.

"There are cases, perhaps, in which the law refuses to recognize a contract unless in writing, but this does not affect the rule, for no tribunal can recognize an implied contract when made by law of no force. Johnson's case (4 C. Cls. R., p. 250) recognizes in the strongest terms the doctrine that the rights of the citizen, the duty imposed by the Constitution, and the jurisdiction of a tribunal are precisely the same, whether the contract be express or implied; that when the Government has entered upon the realty of a citizen, on his right of property being established, the Government should be deemed to have entered as his tenant under an implied lease.

"It would seem from the above that the power and duty of the accounting officers to entertain such claims arising in time of peace or in districts not subject to the laws of war could hardly be questioned. The laws of peace and the amendments to the Constitution for the security of life and property apply in time of peace and in time of war when actual state of war exists. (Ex parte Milligan, 4 Wallace, 127.)

"During the rebellion the laws of war undoubtedly prevailed.

"First. Generally in the 11 States proclaimed in rebellion, subject to some limitations, from the commencement to the close of the State war.

"Second. In large portions of Missouri, Kentucky, Maryland, and West Virginia during a less period, including only the actual state of war.

"Third. In the District of Columbia while under martial law.

"Fourth. In a small portion of Ohio and Indiana for a few days during the actual existence of the Morgan raid.

"Fifth. In a small portion of Pennsylvania during the actual existence of Lee's invasion and the Battle of Gettysburg.

"The citizens of the 11 seceded States for the period of war can only claim those rights of property accorded by the law of nations under the principles of the Constitution; elsewhere, where

actual war existed, and during its legal continuance, the rights of persons and property, so far as they were interrupted by war-like operations, are, in considering the liability of the Government, to be determined by the laws of war.

"On the other hand, where actual war did not exist, the rights of persons and property are, in considering the liability of the Government, to be determined by the laws of peace.

"An examination of the legislation during the war and since would seem to confirm this view.

"The proclamation that certain States were in armed insurrection necessarily suspended the right of the accounting officers to entertain such claims when originating in such States; for the existence of a state of virtual war therein warranted the Executive power in treating it as an enemy's country, where the Army could, under the rules and customs of war, appropriate or occupy without compensation any property. But to leave no room for doubt, Congress, by act of February 21, 1867 (14 Stat. L., ch. 57, p. 397), expressly forbade the settlement of claims growing out of the occupation of real estate (and certain other classes) when originating during the war and in such States.

"Was not this law a strongly implied recognition of the existing jurisdiction of the accounting officers over such cases when arising in the North? Why build a fence to divide nothing from nothing? It is true that an implied legislative recognition of a power does not necessarily create the power. But where there is already ground for the opinion that the power did exist by virtue of prior legislation, an implied recognition by Congress of its existence would go far to show that the prior law had been correctly understood to grant the power. If it be granted that this power was in existence, as Congress, the United States court, and the accounting officers supposed, then did not Congress, by the act of 1867, signify the only limit it intended should rest thereon? And can any other limit be prescribed?

"We must assume that Congress understood, when devising that law, that the accounting officers had and were exercising that jurisdiction in respect to occupation of real estate in the North and during the war, and it is fair to presume also that it was perfectly content that such jurisdiction should be exercised; otherwise, it would in that law, or some other, have abolished or limited it.

"For six successive years Congress has expressly recognized such claims as within the province of the accounting officers to adjust.

"Every year since the passage of the act of June 20, 1874 (18 Stat. L., ch. 382, p. 110, vol. 1), a report has been submitted by the Secretary of the Treasury to Congress of claims examined and allowed by the accounting officers, but for the payment of which appropriations were no longer available, having been either exhausted or covered into the Treasury, and in such reports, under the head of 'Barracks and quarters,' were included many claims of the description above referred to. Except in the first two years, lists of the claims have accompanied such reports, and in each of the six years Congress has appropriated to pay such allowances. The several committees which prepared the appropriation bills were well aware that the reports included allowances for the occupation of real estate by the Army during the war and in the loyal States; but I am not aware that it was ever suggested in Congress that the accounting officers had transcended their jurisdiction in entertaining, allowing, and reporting such claims. Is there anything in the nature of the use of real estate for an earthwork or fort which distinguishes it from the use of real estate for camps, barracks, hospitals, etc.?

"The broad principle laid down in Johnson's case would seem to negative such a proposition. The court lays down the rule that the occupation of the realty of a citizen for public purposes creates the relation of landlord and tenant under an implied lease. The

deprivation to the citizen and the advantage to the public being the same whether the property was used for a camp or a hospital or a fort, there would seem to be no difference in principle as between these different kinds of uses. It is doubtless true that there are certain uses of real property which could not be compensated for on the theory of an implied lease.

"The march of an army through lands, occupation of lands for battle, fortifications thrown up in the immediate presence of a hostile force, etc., are samples of this class; they are cases of damages resulting from the operation of war.

"The trespasses which the army must commit on real estate to resist the immediate operations of a hostile force raise no claims which any other authority than Congress can entertain, nor has any nation ever recognized such occupation as constituting a tenancy under an implied lease.

"It is necessarily very hard sometimes to say precisely where this line should be drawn, but in the case of the deliberate occupation of private property not dictated by any immediate pressure of hostile force, which requires that one particular spot rather than another must be the vantage ground from which to fight, and especially where that occupation be continued for a considerable period, regardless whether the enemy be near or far, there seems to be no ground upon which the Government can refuse to recognize the implied contract upon which, says the Court of Claims, 'rests the right and duty to pay rent, as the just compensation prescribed by the Constitution.'

"If some such rule be not followed, then there is no stopping place to the theory that everywhere, no matter how far from the theater of war, the Government has the right in time of war to use or appropriate any property, real or personal, of its loyal citizens, without compensation.

"For these reasons, I am satisfied that the action of the office hitherto in relation to this class of cases should be adhered to.

"E. W. KEIGHTLEY, *Third Auditor.*"

Auditor Keightley then furnishes the numbers of the claims, and the settlements made thereon, and of the year in which made, of 72 claims adjusted prior to 1881, stated by him to be only a portion of those in which such action had been taken since the war.

It is true that two months later, on December 22, 1881, Comptroller Upton, in a very short, terse opinion, overrules Auditor Keightley, but does so without argument and without citation of authorities.

I approve of the views of Auditor Keightley, and of those accounting officers who preceded him from and after the time of the late war.

The State of Missouri never was proclaimed to be in rebellion. The county of Cass is a municipal part of that State, and although it was often the field of war operations for the Union and Confederate forces, yet the county itself, as a part of the political and municipal autonomy of the State government, can not be held or treated as disloyal.

I agree with Auditor Blackwell in this part of his opinion in this case, to wit:

"As to the question of the loyalty or disloyalty of the court officials, it can have nothing to do with the validity of this claim and the right of the accounting officers to settle it than as a circumstance showing the character and cause of the original taking and occupancy. The presumption of loyalty obtains as to all citizens and political divisions in a loyal State, and continues until the evidence shows otherwise. The county could only act through its representatives, and the evidence of what those representatives did could only be proven by the records, and there is no record to show that it ever did any disloyal act, hence it is perfectly loyal so far as this claim is concerned. The question of loyalty is not a

condition precedent to the settlement of any claim upon an express or implied contract that arose since 1861 in a State not declared in insurrection."

In time of peace the civil law is above the military. When war prevails and an army is in the field in active military operation in front of the enemy, then the laws of war control. I agree with Auditor Keightley that for any use, occupation, damage, or trespass done at the immediate scene of active hostilities, or in battle, or as a necessary preparation therefor, or part of the battle, no recompense will be made under the laws of war to any person suffering damage, and this regardless of the fact whether he is a loyal citizen or a foe to the Government. On the contrary, if any authorized military commander in the vicinity of an army of the enemy occupying a part of the Federal territory not proclaimed to be in rebellion shall take, use, and occupy improved property for the convenience, health, and comfort of his command temporarily for a longer or shorter period of time, then, under the Constitution and the law of eminent domain, there is an implied contract raised between the Federal Government and the owner of the property, by which compensation is to be made for such use and occupation by the Federal Army. To make this plain it is necessary to understand clearly what the theory and law of eminent domain is. Long before the adoption of our Federal Constitution Grotius, in his great work, says:

"We have elsewhere said that the property of subjects is under the eminent domain of the State, so that the State, or he who acts for it, may use or even alienate or destroy such property, not only in cases of extreme necessity, in which even private persons have a right over the property of others, but for ends of public utility, to which ends those who founded civil society must be supposed to have intended that private ends should give way. But it is to be observed that when this is done the State is bound to make good the loss to those who lose their property, and to this public purpose those who have suffered the loss must, if needs be, contribute." (Whewell's Trs., Book III, c. 20, par 7.)

"There is nothing, then, in the term 'eminent domain' which implies any restrictions as to the manner in which this power of the sovereign to take private property for public uses may be exercised. If there are any restrictions as to the manner of its exercise, they must be found, then, in the Constitution; for nothing of less authority than the organic and fundamental law, which lays out the very frame of government, could impose on them. But the Constitution contains no such restrictions." (Can. & En. En., 571.)

"The right of eminent domain, which is possessed by the State as a necessary attribute of sovereignty, is the right to resume the possession of private property for public use. There is nothing in the term which implies any restriction as to the manner in which this power of the sovereign to take private property for public uses may be exercised. If there are any restrictions as to the manner of its exercise, they must be found in the Constitution, for nothing of less authority than the organic and fundamental law, which lays out the very frame of government, could impose them." (Enfield Toll Bridge Co. v. Hartford & New Haven R. R. Co., 17 Conn., 40.)

"The power of the State to take private property for the public use reaches every description of property within its jurisdiction, even when acquired by grant from the State. It is an inherent element of sovereignty; and from the necessity of the case and the highest considerations of public welfare it must continue unimpaired in the State. It is impliedly reserved in every grant. It can not be abridged so as to bind future legislation." (79 Mass., 239, 247.)

"The right of eminent domain is an element of sovereignty, and a contract in restraint of a free exercise of this right is not obligatory on the State and does not fall within the inhibition of the Constitution of the United States. Cooley, in his work on

Constitutional Limitations (5th ed., 281, 525), in the discussion of this question, says that any legislative bargain in restraint of the complete, continuous, and repeated exercise of the right of eminent domain is unwarranted and void." (See *Enfield Toll Bridge Co. v. Hartford & New Haven R. R. Co.*, 17 Conn., 40, 454.)

"The power to take private property for public uses, generally termed the right of eminent domain, belongs to every independent government. It is an incident of sovereignty, and, as said in *Boom v. Patterson* (98 U. S., 106), requires no constitutional recognition. The provision found in the fifth amendment to the Federal Constitution and in the constitutions of the several States for just compensation for the property taken is merely a limitation upon the use of the power. It is no part of the power itself, but a condition upon which the power may be exercised." (*United States v. Jones*, 109 U. S. Rep., p. 518.)

"It is an incident to the sovereignty of every government that it may take private property for public use, of the necessity or expediency of which the government must judge, but the obligation to make just compensation is concomitant with the right." (1 Baldwin, C. Cls. R., 220; citing Vatt., 112; Ruth, 43; Burl., 150; Puff., 529; Gro., 333.)

In 2 Paine's C. Cls. R., on page 711, it is stated:

"No principle is better established nor more generally acknowledged than that the right of eminent domain is inseparably attached to national empire and sovereignty, and that it accompanies the right of making peace, whether that right be vested in one or in many hands."

"'Everything,' says Vattel, 'in the political society ought to tend to the good of the community; and if even the citizens' person is subject to this rule, their fortunes can not be excepted.'"

"The right belonging to the society or to the sovereign of disposing in cases of necessity, and for the public safety, of all the wealth contained in the State is called the eminent domain. It is evident that this right is necessary to him who governs, and is consequently a part of the empire or sovereign power."

"All land titles in America, at least all held by men of European race, are deduced from the Government. And all such lands granted are subject to the eminent domain of the Government and liable to be expropriated for public uses, whether the servitude in question be expressed in any organic statute or not. A constitutional or a legislative act may require the private proprietor to be indemnified if his lands be taken for public uses; there may or may not be standing laws to prescribe the manner of expropriation. However all that may be, the right is an element of the public law, as well of British as of Spanish America."

So said Caleb Cushing, one of the most eminent Attorneys General the United States ever had, in an opinion rendered January 28, 1857. (8th Op., 334.)

Note this: "All land titles in America * * * subject to eminent domain * * * liable to be expropriated for public use, whether the servitude in question be expressed in any organic statute or not, * * * there may or may not be standing laws to prescribe the manner of expropriation."

With these citations before us showing what eminent domain is, its extent and power, and the necessity for it to exist in government and for its uses, attention is now called to the following extracts from various United States Reports, in which this doctrine has been cited, explained, and applied in divers cases of appropriation of property by military authority and for military use, to wit:

In *Grant v. United States* (1 C. Cls. R., p. 44):

"The limitation imposed on the Government of the United States in the exercise of its right of eminent domain by the fifth article of the amendments of the Constitution is a solemn recognition of this settled and fundamental law of States and binds the Government to the observance of the principles of justice and

right in its dealings with the citizen with the force of organic law. In this article it is declared that 'private property shall not be taken for public use without just compensation.'

In *Hale v. Lawrence* (3 Zabriskie, pp. 728-729) the Supreme Court of New Jersey held the following language:

"Whether or not a law authorizing the destruction of private property for public benefit or safety is to be esteemed a taking of it for public use, such a law is nevertheless an exercise of the right of eminent domain. The right to take or destroy private property by an individual in self-defense, or for the protection of life, liberty, or property, is of a widely different character. It does not appertain to sovereignty, but to individuals, considered as individuals; it is a natural right of which government can not deprive the citizen, and is founded upon necessity and not expediency. Lord Hale calls it the *lex temporis et loco*."

"Upon the authority of the cases cited and others that might be adduced, as well as on the principle which distinguishes a case of public necessity, utility, or good from the overruling necessity which regulates the law of individuals, we are of the opinion that the rightful taking of private property for use or destruction, when the public exigency demands it, by a military officer commanding any part of the public force is an exercise of the right of eminent domain."

"The letter and spirit of the public law and of the constitutional provision in this regard require just compensation to be made in every case when private property is rightfully taken for public use, whether it be by legislative authority or under the powers necessarily exercised by those commanding our land and naval forces in time of war or imminent public danger. May private property be rightfully taken by a military officer without legislative authority for the public service, or destroyed to cripple and embarrass the enemy; or is he in every case and under all circumstances a trespasser? Every writer and every judicial decision gives an answer to these questions."

"Whenever the officer is justified, the liability of the public is established. Property is taken without legislative authority, but by official warrant and under urgent necessity and for the general good. Courts approve the conduct of the officer and the Executive rewards him with promotion for faithful and efficient performance of duty. The exigencies of war forbid that the legislature should provide for the precise circumstances under which the eminent rights of the State may be called into action. The fundamental law provides that private property shall not be taken for public use without just compensation. Is this provision of the Constitution answered when compensation is made for property taken under legislative authority and denied when taken by military officers acting rightfully under the proper functions of their office? We think not. The obligation to make compensation is coextensive with the right of the State to take private property for public use, and whenever it is taken by competent authority the obligation of the State can not be evaded."

Johnson v. United States (C. Cls. R., vol. 2, p. 415):

"To anyone familiar with the decisions of this court it is needless to say that here the claimant has mistaken his rights. This court has again and again held to the principle of the common law that the Government can not be sued in actions sounding in tort nor made liable for the tortious acts of its officers. If a military officer left the path of his official duty to vex or oppress the claimant, he thereby became liable to the claimant and might have been sued like all ministerial officers."

"But the court has also held to the principle of the common law that the Republic does no wrong, and to the provisions of the Constitution, 'nor shall private property be taken for public use without just compensation'; and by virtue of these it always

has been held that a party might recover upon the implied contract as though the property had been acquired under an agreement of purchase, leaving the price undetermined.

"Regarding this, then, as an action on an implied contract, we must determine what it is which the Government has taken. The claimant has given evidence of the value of the fee, and insists that it is the measure of his damages. The court is of a different opinion. We think that there is nothing to show such an intent on the part of the Government or to establish anything beyond the temporary occupation already pointed out. We therefore think that the measure of the damages must be limited to the value of this temporary occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government had the option of discontinuing the implied tenancy on any day or of retaining it indefinitely. This also is the rule which courts have adopted as the measure of damages in actions for mesne profits, and the only rule which can be made applicable to the case. We therefore must assume that at the time of the entry upon the premises the claimant was willing to lease and the Government was willing to rent the premises, with the rights and privileges and upon the conditions before enumerated, at the fair market value of an annual rent; and we must regard the claimant as bringing his action to recover this rent for the seven years preceding the commencement of his action."

Johnson v. United States (4 C. Cls. R., p. 259):

"When a person wrongfully enters upon an estate, he who has the right of possession may evict him; or if one acquires an apparent right of possession, he who has the actual right may eject him at law and have damages in the nature of mesne profits for the withholding. For such, possessory actions can not be brought against the Government. Though it enters against the consent of the owner and holds without having a right of property, it still holds rightfully under its right of eminent domain. The holding being lawful, the question is, Upon what terms does the Government hold? This question the Constitution answers by the words 'just compensation.' The use and occupation are private property 'taken for public use,' and the supreme law of the land fixes the rent as a 'just compensation.' It is this provision of the Constitution which upholds our general doctrine of implied contract; for damages quantum meruit are nothing more or less, in the absence of an express contract or of an appraisement of legislative discretion, than the 'just compensation' of the Constitution. We accordingly determine that when the Government has entered upon the realty of a citizen, on his right of property being established, the Government should be deemed to have entered as his tenant under an implied lease, whereof the 'just compensation' secured by the Constitution to those whose property is taken for public use should be the rent."

These two Johnson cases were again before the Court of Claims (see 8 C. Cls. R., p. 247), and there the court says:

"1. Ejectment as a possessory action does not lie against the Government, for the Government always has the 'right of possession,' founded either on a 'right of property' or on its right of eminent domain. But when, in an action in the nature of ejectment, the claimant's 'right of property' is established, the Government will be deemed to have entered as his tenant under an implied lease, whereof the 'just compensation' secured by the Constitution to those whose property is taken for the public use is the rent.

"2. When the Government has entered upon land and holds under an implied lease, the measure of the damages must be limited to the value of the occupancy, as though the claimant had leased and the Government had rented the premises, regard being paid to the nature of the occupancy and to the fact that the Government holds the option of discontinuing the implied tenancy at any time or continuing it indefinitely."

The Supreme Court of the United States, in the case of *Pumpelly v. Green Bay Co.* (9 Wall., p. 166), by its headnotes 3, 4, and 5, declares the law to be as follows:

"By the general law of European nations and the common law of England it was a qualification of the right of eminent domain that compensation should be made for private property taken or sacrificed for public use.

"And the constitutional provisions of the United States and of the several States which declare that private property shall not be taken for public use without just compensation were intended to establish this principle beyond legislative control.

"It is not necessary that property should be absolutely taken, in the narrowest sense of that word, to bring that case within the protection of this constitutional provision. There may be such serious interruption to the common and necessary use of property as will be equivalent to a taking, within the meaning of the Constitution."

And Justice Miller, in the course of his argument (p. 177), uses the following language in regard to what is a taking for which constitutional compensation is to be made:

"The argument of the defendant is that there is no taking of the land within the meaning of the constitutional provision, and that the damage of a consequential result of such use of a navigable stream as the Government had a right to for the improvement of its navigation.

"It would be a very curious and unsatisfactory result if, in construing a provision of constitutional law, always understood to have been adopted for protection and security to the rights of the individual as against the Government, and which has received the commendation of jurists, statesmen, and commentators as placing the just principles of the common law on that subject beyond the power of ordinary legislation to change or control them, it shall be held that if the Government refrains from the absolute conversion of real property to the uses of the public, it can destroy its value entirely, can inflict irreparable and permanent injury to any extent, can, in effect, subject it to total destruction without making any compensation, because, in the narrowest sense of that word, it is not taken for the public use. Such a construction would pervert the constitutional provision into a restriction upon the rights of the citizen, as those rights stood at the common law, instead of the Government, and make it an authority for invasion of private right under the pretext of the public good, which had no warrant in the laws or practices of our ancestors."

Finally, in *ex parte Milligan* (4 Wall., p. 127), Judge Davis declares the law to be as follows:

"On the theater of active military operations, where war really prevails, there is a necessity to furnish a substitute for the civil authority, thus overthrown, to preserve the safety of the Army and society, and, as no power is left but the military, it is allowed to govern by martial rule until the laws can have their free course."

The honorable Third Auditor, to sustain his views, relies practically, if not entirely, upon the case of *Filor v. The United States* (9 Wall., p. 45), and the case of *The United States v. Russell* (13 Wall., p. 623).

To my mind these cases are not applicable to a claim like the one under consideration. The officers of the Quartermaster's Department at Key West, Fla., a State in rebellion, in January, 1862, desired the possession of Tift's wharf, at that place, and its appurtenances for the use of the United States. Tift was disloyal, known to be such to the officers of the United States, and had left Key West and removed to Georgia with the intention of joining the Confederates, leaving a power of attorney in the hands of one Charles Tift to sell his property. Charles sold it to Filor and others, who took possession. They refused to lease the property to the United States. Thereupon the commanding

officer at Key West, for the purpose of effecting a lease of it, issued an order for its seizure for the use of the Quartermaster's Department of the United States Army.

Under the pressure of this order, Fillor, acting for all parties interested with him, and Lieut. Gibbs, of the United States Army, entered into an agreement that purported to lease the property to the United States for one year and longer thereafter, at an annual rent of \$6,000. This agreement was approved by the commanding officer at Key West. It was not approved by the Quartermaster General of the United States Army, and, in fact, along in February, 1866, was disapproved by him. During nearly all of said period the property was occupied by the United States.

The doctrine of implied contract for possession of property taken by the United States for its use in a State not in rebellion never came up. On the contrary, it seems the case was expressly decided upon the ground that the deed was void, as a contract between enemies, and that the Quartermaster's Department had no authority to hire premises, the title to which was invalid from the circumstances stated and known to them at the time. I do not think the case is in point.

In the case of the United States *v.* Russell, *supra*, the situation of the parties and the finding of the court are essentially and wholly different. It was a case of the impressment of three steamers by direct order, in writing, of the quartermaster, acting for the United States at the time. The whole story may fairly be stated in a copy of one of the letters served upon the captain of one of the steamers, to wit:

"TRANSPORTATION DEPARTMENT,
"St. Louis, Mo., September 2, 1864.

"SIR: Imperative military necessity requires the services of your steamer for a brief period. Your captain will report at this office at once, in person, first stopping the receipt of freight, should the steamer be so doing.

"L. S. METCALF,
"Captain and Assistant Quartermaster.

"CAPTAIN OF THE STEAMER LIBERTY."

In pursuance of this order, the steamer was taken into the service of the United States and engaged for 26 days. Afterwards it was taken again into the service under orders from another quartermaster. This is a clear case of impressment. The court held that there was no intent on the part of the United States to "appropriate" this steamer in the technical sense of the phrase "appropriate," as defined in the Fillor case and the act of July 4, 1864. Compensation is prohibited to be made for the appropriation of any property in the States in rebellion. Under these circumstances, it is not surprising that the court rendered judgment, giving compensation to the owner of the boats for the time they were in use.

The headnote of the Russell case is as follows:

"Where the Government, in emergencies, takes private property into its use, a contract to reimburse the owner is implied."

And the court, in the course of its opinion, uses this language:

"Such a taking of private property by the Government when the emergency of the public service in time of war or impending public danger is too urgent to admit of delay, is everywhere regarded as justified, if the necessity for the use of the property is imperative and immediate and the danger, as heretofore described, is impending, and it is equally clear that the taking of such property under such circumstances creates an obligation on the part of the Government to reimburse the owner to the full value of the service. Private rights, under such extreme and imperious circumstances, must give way for the time to the public good, but the Government must make full restitution for the sacrifice.

"Beyond doubt such an obligation raises an implied promise on the part of the United States to reimburse the owner for the use of the steamboats and for his own services and expenses and for the services of the crews during the period the steamboats were employed in transporting Government freight pursuant to those orders. *Indebitatus assumpsit* is founded upon what the law terms an implied promise on the part of the defendant to pay what, in good conscience, he is bound to pay to the plaintiff; but the law will not imply a promise to pay unless some duty creates such an obligation, and it never will sustain any such implication in a case where the act of payment would be contrary to duty or contrary to law."

Let us for a moment consider what these "extreme and imperious circumstances" were that justified the taking of this boat. For the Third Auditor places much stress upon this language, and apparently thinks there were no "extreme and imperious circumstances" to justify the taking for use and occupation by our troops of the courthouse of Cass County.

For the Third Auditor, speaking of the use and occupancy of the Cass County courthouse, says:

"This evidence does not show that the public danger was immediate, imminent, and impending, and the emergency in the public service extreme and imperative, and such as would not admit of delay or resort to any other source of supply, and the circumstances do not appear to have been such as imperatively required the exercise of that extreme power in respect to the particular property occupied and appropriated by the Army." (See *U. S. v. Russell*, 13 Wall., 628.)

In 1864 the wharf at St. Louis was lined with steamboats—probably not less than 100 always in port. There were no "extreme and imperious circumstances" that exacted the taking of this one boat and the other two rather than any other three out of the hundred in port fit for the purposes named.

Harrisonville is the county seat of Cass County. The courthouse, during the war, we may readily believe to have been the largest, the most imposing, and convenient building in the town for the occupancy and use of soldiers. This, we may presume also, the commanding officer knew, and, acting thereon, he seized the courthouse building rather than smaller and minor buildings occupied by the citizens, and which, when seized and occupied, would scatter his troops, much to military disadvantage.

I find, when fairly considered, nothing in the Filor or Russell cases in conflict with the views cited by me from the various court reports, *supra*.

The clearest statement of the law, drawing the distinction between what property, in the broad sense, will be compensated for, and what will not be compensated for in time of war, is to be found in the case of the *United States v. Pacific Railroad* (120 U. S. Rept., p. 233), from which I cite. First, as to what losses will not be compensated for by the Government, to wit:

"The war, whether considered with reference to the number of troops in the field, the extent of military operations, and the number and character of the engagements, attained proportions unequalled in the history of the present century. More than a million of men were in the armies on each side. The injury and destruction of private property caused by their operations, and by measures necessary for their safety and efficiency, were almost beyond calculation. For all injuries and destruction which followed necessarily from these causes no compensation could be claimed from the Government. By the well-settled doctrines of public law it was not responsible for them. The destruction or injury of private property in battle, or in the bombardment of cities and towns, and in many other ways in the war, had to be borne by the sufferers alone as one of its consequences. Whatever would embarrass or impede the advance of the enemy, as the breaking up of roads, or the burning of bridges, or would cripple and defeat him, as destroying his means of subsistence, were lawfully ordered by

the commanding general. Indeed, it was his imperative duty to direct their destruction. The necessities of the war called for and justified this. The safety of the State in such cases overrides all considerations of private loss. *Salus populi* is then, in truth, *suprema lex*.

"These views are sustained in treatises of text writers, by the action of Congress, and by the language of judicial tribunals." (*Respublica v. Sparhawk*, 1 Dall., 357; *Parham v. The Justices*, 9 Geo., 341; *Taylor v. Nashville & Chattanooga Railroad*, 6 Coldwell, 646; *Mayor v. Lord*, 18 Wend., 126.)

The same case, on page 239, has the following in regard to what property will be paid for by the Government, and cites, as one of the authorities for the doctrine, the Russell case, relied upon by the Third Auditor. The citation is as follows:

"In what we have said as to the exemption of Government from liability for private property injured or destroyed during war, by the operation of armies in the field, or by measures necessary for their safety and efficiency, we do not mean to include claims where property of loyal citizens is taken for the service of our armies, such as vessels, steamboats, and the like, for the transport of troops and munitions of war; or buildings to be used as storehouses and places of deposit of war materials, or to house soldiers, or take care of the sick, or claims for supplies seized and appropriated. In such cases it has been the practice of the Government to make compensation for the property taken. Its obligation to do so is supposed to rest upon the general principle of justice that compensation should be made where private property is taken for public use, although the seizure and appropriation of private property under such circumstances by the military authorities may not be within the terms of the constitutional clause." (*Mitchell v. Harmony*, 13 How., 115, 134; *United States v. Russell*, 13 Wall., 623.)

This is the latest manifestation by the Supreme Court of the United States of the law in a case like the claim of Cass County, and yields obedience to the Constitution of the United States, in recognizing the general principle of justice, that compensation must be made where private property is taken for public use; and note this language: "Buildings to be used as storehouses and places of deposit of war materials, to house soldiers, or to take care of the sick, * * * in such cases it has been the practice of the Government to make compensation for the property taken."

In conclusion, if at the common law the King, as the fountain of justice, could do no wrong, still more imperative is it that in a republic the doctrine should be upheld that a republic will do no wrong as against its citizens. Under the law and the Constitution there was no wrong done when the Federal troops took possession and occupied the courthouse of Cass County, Mo. They had a right, the highest right known to our Constitution and laws, so to do. The only wrong that could be done in this case would be to withhold compensation for the use thereof. The Constitution expressly declares that private property taken for public use must be compensated for. That mandate of the Constitution can only be complied with when a fair allowance for the use and occupation of the courthouse for the time it was occupied by Federal troops shall have been made in favor of the county court of Cass County and paid to them. The recommendation of the Third Auditor is overruled, and the sum of \$900 hereby allowed in favor of Cass County, Mo., the same to be paid to the order of the treasurer of that county. Claim for damages being unliquidated, not considered and not allowed.

C. H. MANSUR,
Second Comptroller.

[Memorandum for the Comptroller in the case of the Taylor Hotel Co.—
Claim No. 124048.]

TREASURY DEPARTMENT,
Second Comptroller's Office.

There can not well be any question or controversy as to the facts. The auditor's report in the main gives a fair abstract of the evidence generally:

The claimant, the Taylor Hotel Co., is an incorporated company, incorporated by the Legislature of Virginia.

The hotel property called the Taylor House is in the town of Winchester, Va., a very handsome property, and elegantly furnished at the time the Government occupied it, as the evidence abundantly shows.

When Gen. Milroy's army entered Winchester on December 28, 1863, the surgeon and quartermaster of the advance brigade, under very pressing emergency, hired the hotel as "the most available and suitable house they could find"—to use the words of the surgeon himself at the time. The evidence shows clearly, it seems to me, that the property was not seized, or appropriated, but was taken and occupied under a contract to pay an annual rent of \$4,000.

When the quartermaster and surgeon rode up to the Taylor House alone they found the secretary of the company, who represented the owners, and the landlord, then in possession, on the sidewalk. They told the landlord that they were looking for a house suitable for a hospital; that they had a large number of sick and wounded soldiers, and wanted the house at once.

Well, Mr. Cartwell (the landlord) said: "My lease will expire in three days, but the owners have leased the house for next year to Mr. Swan here." The surgeon then turned to Mr. Swan and asked what were the terms of his lease. Mr. Swan replied that he had leased the property for the year 1864, beginning January 1, at a rent of \$4,000 for the house furnished. The surgeon then said to Mr. Moore, the representative of the owners, that the Government could afford to pay as much for the property as a hospital as he, Mr. Swan, could for a hotel; and stated emphatically that the Government would pay it.

The auditor lays stress upon the fact, as he understands it, that the negotiation was conducted by the surgeon, who, he says, was not authorized to contract, and not by the quartermaster, who was so authorized.

Although, in the view I take of this case, it does not matter a particle if neither of the officers was properly authorized to make contracts, and did not, in fact, make this contract properly, yet certainly the evidence shows that both officers acted together, and made such contract as was made in this case. Several intelligent persons, besides the principal actors on the occasion, were present and have testified in the matter. They all substantially concur that a mutual understanding was had between the two officers on one part and the owner, with the two landlords, on the other part. One of the witnesses, a man of age and character, and evidently a careful and cautious witness, after reciting the facts in detail, concludes thus: "I can state nothing further than this: That hotel was not taken possession of by military force; there were no armed soldiers there. The parties agreed among themselves. Mr. Swan agreed to give up his bargain for the hotel, and Mr. Cartwell agreed to move out. Dr. Pixley and the quartermaster agreed to take it at \$4,000 and pay the hotel company for it. This is the full substance of all that took place at the time." (Deposition of Mr. Evans.)

I do not know how a more just and fair summary of the evidence in the matter can be made than is made by the words of this witness that I have quoted. All the testimony in the case, all the subsequent conduct of the parties, show that there was a complete meeting of the minds of the parties—a consensus mentium, as Comptroller Butler expressed it. No formal contract

was executed; the circumstances forbid it. The urgency was such that the agreement was scarcely completed before the beds of the house were occupied by the wounded soldiers.

It is clear that the parties intended that a formal contract should be afterwards made. The surgeon expressly stated so.

A memorandum was made on the spot, and each of the three succeeding surgeons that superintended the hotel hospital at the end of his term gave a written certificate to the secretary of the hotel company stating the length of time he had been in possession, and that he occupied under the original agreement to pay at the rate of \$4,000 per year. It is unfortunate that all of these written certificates have been lost, but the circumstances of the loss are fully and satisfactorily explained, and the contents of the lost certificates are fully proven by persons both interested and disinterested. The contents of these papers confirm and corroborate the testimony of all the witnesses that the parties amicably came to terms, made an agreement (contract) as to the taking, use, and occupation of the hotel property as an Army hospital.

But the auditor holds that the parties that made the agreement were not authorized to contract on behalf of the Government, and so no contract was made, and no obligation was imposed upon the Government thereby. He is partly right and partly wrong. He goes too far. The law on this matter is well settled.

Where the law provides that certain officers or agents shall have authority to bind the Government by contract, any contract made by such officer or agent in accordance with the provisions of the law giving him the authority is binding in all respects upon the Government. But where the property contracted for or acquired for the use of the Government was acquired by an officer or agent not authorized to make such contract, then the Government is not bound by the terms of the contract; but if the Government uses the property and enjoys the benefit of the contract, though not bound by its terms, it is bound to pay a reasonable price for the property so used.

In *Clark v. The United States* the Supreme Court says:

"The acts of Congress (now Rev. Stats., sec. 3744) which makes it the duty of the Secretary of War, etc., * * * to require every contract made by them severally on behalf of the Government, or by officers under them appointed to make such contracts, to be reduced to writing and signed by the contracting parties, is mandatory, and in effect prohibits and renders unlawful any other mode of making the contract. Where, however, a parol contract has been wholly or partly executed on one side, the party performing will be entitled to recover the fair value of his property or service as upon an implied contract for a quantum meruit. (*Clark v. The United States*, 95 U. S. R., 539.)

So that although claimant can not recover the \$4,000 per annum, because that was the rent to be paid by the terms of the agreement, he may recover whatever is shown to be a reasonable rental. That value is clearly shown and is not disputed.

The auditor denies the jurisdiction of the accounting officers. He holds that they are prohibited from paying this claim by the provisions of section 300B of the Revised Statutes; that is, the act of February 21, 1867, an act to declare the sense of the act of July 4, 1864. The words of the section are these: "But the provisions of the above two sections shall not authorize the payment of claims for the occupation of or injury to real estate in any State declared in insurrection during the rebellion."

The two sections referred to are the act of July 4 and the act of 1867, as taken into the revision. These provisions have caused a good deal of discussion and some difference of opinion, but their meaning and application have long been settled by the courts, the Attorney General, and the accounting officers.

The courts have held, in cases where the rights of war authorize seizure, yet if the agent of the Government instead of seizing in the sense of such appropriation or occupation acquired the property or the use of it under either an express or implied con-

tract to pay for it, that then such was not an appropriation or occupation within the terms of these acts limiting or qualifying the jurisdiction of the accounting officers.

(See opinion of Supreme Court in *United States v. Russell*, 13 Wall., 623; opinion of Court of Claims in *Green's Executors v. United States*, 18 C. Cls. R., 93; opinions of accounting officers in *Alex., Lou. and Hamp. R. R. Co. v. United States*; *Newman and Van Hoffman's case*, *Rice's Admr.*, and others.)

In considering the question of jurisdiction, then, the test is, Was there an agreement to pay compensation? If there was, then the accounting officers have jurisdiction.

Having jurisdiction then because this was not case of seizure, the only remaining inquiry is, What is claimant entitled to be paid? Admitting that the Government is not bound to pay the amount agreed upon by the officers not authorized to contract, yet all the evidence shows that by virtue of the transaction the Government had the benefit of what was worth \$4,000 per annum.

This is the whole case except as to the claim for the furniture, which it is clearly proved was almost all carried off and disposed of by the officers and servants of the Government. There is some showing that a considerable part of this furniture was afterwards recovered by the agents of the Government, sold, and the proceeds paid into the Treasury; but this is not proven by the evidence in the case. It does not matter. The fact—which is proven—that the officers of the Government, while in charge of the property, did dispose of the furniture for their own use, and did not return it to the owner when the premises were delivered up, at the end of the occupation by the Government, clearly requires the Government to make good the loss. The Government is a bailee for hire, and as such is subject to the rules that apply to other persons.

The case of the *United States v. Bostwick*, a case that originated in this District of Columbia, is on all fours with this present case. (*U. S. v. Bostwick*, 94 U. S. Rept., 53.)

Such is the long-established rule in the State courts as well. (See *Jones v. Morgan*, 94 N. Y., 4.)

I recommend therefore that the claim, in both parts, be allowed and reported to Congress.

For rent of house.....	\$9,544.33
For furniture lost.....	5,160.11
Total.....	14,704.44

But that this allowance shall be taken in full satisfaction of all claims whatever arising out of or connected with the occupancy both as to real and personal property.

A. THOMAS, *Revising Clerk.*

SEPTEMBER, 1894.

TREASURY DEPARTMENT,
OFFICE OF THE COMPTROLLER,
Washington, D. C., October 27, 1894.

SIR: I have made an examination of the questions submitted in the matter of the Taylor Hotel Co., Claim No. 124048.

I have read the statement prepared by Judge Thomas, of the Miscellaneous Division, and after reading it and a hasty review of the acts of Congress of July 4, 1864, and February 21, 1867, I was inclined to believe that the claim should be disallowed. A careful investigation, however, leads me to a different conclusion, and I believe it should be reported for allowance.

If the contract was made by parties authorized to make such a contract it was binding. There is nothing before me to show

that the parties who leased the premises were not authorized to lease them, and upon that point I infer the evidence submitted was satisfactory. I therefore pass that phase of the case.

There remains, then, but one question to be disposed of. Admitting the contract valid if made in territory not in rebellion during the war of 1861-1865, is it valid when made in territory confessedly disloyal in a time of actual hostilities?

A narrow construction of the statutes of 1864-1867, *supra*, would answer in the negative, but upon a critical examination I find that a distinction has been made between property seized by an officer or soldiers in pursuit of supplies and a contract made by parties authorized to make contracts.

The principle governing has been very clearly stated by Attorney General Evarts in *Rolling Case* (12 Opin. of the Atty. Gen., 439), wherein he says that "the act (July 4, 1864) does not comprehend accounts founded upon express contracts for the supplies of the Army made by the proper Government agents within the scope of the Army appropriation acts. No legislation was necessary at the time to provide for the settlement of claims of this character, nor could any doubt have been entertained by Congress of the authority of the proper officers of the Government to adjust and pay them. A claim arising upon such a contract can not properly be said to originate in a State in insurrection, although the contract may have been performed by one of the rebel States."

He further says in the same opinion, "The declaratory act of 1867 * * * does not extend to accounts based upon contracts made by duly authorized agents of the United States, the performance of which on the part of the Government considerations of policy and good faith alike seem to require."

The Court of Claims approves above statement and recognizes the doctrine therein expressed in *Green v. United States* (18 C. Cls. R., 93).

It is my opinion that the recommendation made by the Chief of the Miscellaneous Division should be adopted.

Very respectfully,

J. W. NICHOL,
Chief Law Clerk.

HON. CHAS. H. MANSUR,
Assistant Comptroller of the Treasury.

OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
November 1, 1894.

This claim was allowed by the Comptroller October 27, 1894, in the sum of \$9,544.33, without further remarks, suspending the item for personal property.

List referring to some of the settlements made by the accounting officers, after the passage of the act of Feb. 21, 1867, for occupation of real estate for barracks, hospitals, camps, warehouses, stables, charves, forts, etc., in the loyal States, and during the rebellion, the occupation not being under lease or express contract.

[This list extends only to part of 1874. All such allowances made after the passage of the act of June 20, 1874, were reported to Congress for appropriations, and completed lists of such settlements will be found in each of the annual reports of Congress.]

No. of claim.	No. of settlement.	Year of settlement.		No. of claim.	No. of settlement.	Year of settlement.	
14946	5022	1867	Trustees Baptist Church.	21614	6040	1871	Estate of Thos. Corcoran.
14947	5453	1867	Daniel Carroll.		6042	1871	Phillips.
15307	5496	1867	Jacob Rupp.	22322	6650	1871	Ladomus.
15325	6652	1868	S. O. Baker.	20505	6892	1871	W. A. Hughes.
15105	7205	1868	John Moss.	18408	7173	1871	Bank of Kentucky.
15137	7737	1868	University of Missouri.	20829	7322	1871	W. W. Rapley.
17801	8909	1868	D. Hazelrigg.	22947	7447	1871	Galt.
17844	37	1869	S. P. McCurdy.	22792	7448	1871	Corbin and others.
18120	285	1869	Estate of J. C. White.	20568	7461	1871	— Scott, deceased.
18290	426	1869	German Reformed Church.	23055	7675	1871	Moreland.
18308	540	1869	Birdseye, trustee (Point Lookout cases).	23785	8531	1872	Grant, trustee.
18077	922	1869	Robert Wyman.	21482	9219	1872	Todd and 1 other.
18134	1104	1869	B. S. Barnes.	25141	9804	1872	Clark, administrator.
18610	1260	1869	A. and E. Dodge.	25132	9823	1872	Weigand.
18868	1121	1869	James A. Dawson.	23418	9847	1872	Faulconer.
18807	1280	1869	Wm. Dodd.	25152	9978	1872	Wadsworth.
19359	1581	1869	Trustees Columbian College.	25135	9984	1872	Wilson, executor.
18425	1699	1869	— Coffin.	25138	408	1872	Mitchell.
19428	1759	1869	W. C. Bayley.	25291	997	1872	Harrisburg Theological Seminary.
18288	1922	1869	Kentucky Mechanical and Agricultural Association.	25278	1248	1872	Hanley.
				25597	1354	1873	Elliot and 1 other.
				25558	1694	1873	Cherrington and others.
				20954	1708	1873	Turner.
18457	1939	1869	J. Younst.	25809	1808	1873	Dunker, administrator.
	2233	1869	Female Seminary of Hagerstown.	27213	2759	1873	Jordon.
19353	2893	1869	Susan V. McMamee.		3187	1873	Howard, executor.
19305	3071	1870	Milton Gordon.	28109	5988	1874	Presbyterian Church, Paducah, Ky.
18192	3087	1870	G. Spratt.				Baptist Church, Richmond, Ky.
19369	3098	1870	D. Mahoney.	28458	6387	1874	Rittenhouse and 1 other.
	3106	1870		28980	6604	1874	Trinity Church, Washington, D. C.
19289	3558	1870	W. B. Todd.				Courthouse, Warren Co.
	3701	1870	Jacob Korb.	27194	7445	1874	Christian Church.
19628	4002	1870	J. K. Woodward.				Homiller.
	4066	1870	Robt. and Geo. Gilmor.	27303	7650	1874	Counselman.
20677	4268	1870	Sisters of the Visitation.				White, administrator.
21134	5686	1871	Monahan and Hite.	27828	7731	1874	
20637	5731	1871	Phillips—Lynch.	29414	8472	1884	
				28146	8598	1874	
				28382	8797	1874	

NOTE.—The Committee on Appropriations of the Fifty-third Congress did not recommend appropriations to meet these claims.

The grounds on which the accounting officers have exercised jurisdiction over such cases, etc.

The grounds on which the accounting officers have exercised jurisdiction over such cases are briefly these: "All claims and demands whatever by the United States or against them, and all accounts whatever in which the United States are concerned, either as debtors or as cred-

itors, shall be settled and adjusted in the Department of the Treasury." (Act of Mar. 3, 1817, 3 Stat. L., p. 366.)

It has been repeatedly declared by Attorneys General and by the accounting officers that this provision did not confer jurisdiction over claims for "unliquidated damages," but was confined to claims arising ex contractu; but it has never been held by any authority that such claims must necessarily arise upon expressed contracts, and the accounting officers have uniformly exercised jurisdiction in cases under implied contracts.

"When the Government has entered upon the realty of a citizen, on his right of property being established, the Government should be deemed to have entered as his tenant under an implied lease, whereof the 'just compensation' secured by the Constitution to those whose property is taken for public use should be the rent." (*Johnson v. United States*, 4 C. Cls. R., 250.)

The accounting officers have uniformly held that, where the United States have occupied the real estate of a citizen, in a loyal State, by reason of some military necessity for its use, without claim of title or right to confiscate, and under circumstances where an intention to make compensation for the use ought to be presumed, an implied contract to pay a fair rent grows up. This doctrine has been maintained in an unbroken line of decisions reaching back to the beginning of the late war.

The real estate proviso qualifying sections 300 A and 300 B, Appendix to Revised Statutes, formed no part of the act of July 4, 1864; but was taken, in the revision, from the act of February 21, 1867, which described itself as an act to declare the sense of the act of July 4, 1864.

The act of July 4, 1864, so far as it prohibited the adjudication of any class of claims, was by express terms limited to the Court of Claims. (Vide first section.)

So far as it provided for the adjudication of any claims (vide second and third sections), it unmistakably described the classes, to wit: "Quartermaster's stores" and "commissary supplies" furnished or taken for the use of the Army. In their very nature those terms must relate to movable personal property, and by no possibility could embrace rent for real estate.

Neither could those terms be reasonably construed to include engineer stores. The Engineer Department is utterly distinct from the Quartermaster's or the Commissary Department. It has its separate appropriations, and from them supplies its own wants. If Congress had deemed proper to provide in that act for claims for the value of engineer stores, presumably it would have given to the Chief of Engineers the same kind of jurisdiction over claims of that class which it gave to the Quartermaster General over claims for "quartermaster's stores," and to the Commissary General over claims for "commissary supplies."

Neither the Quartermaster General nor the accounting officers ever for a moment construed the second or third sections of the act of July 4, 1864, as either authorizing or prohibiting the settlement of claims for rent of real estate or claims for the value of engineer stores. Their ruling has invariably been that those sections had simply no relation to such claims.

Where stores were taken in the loyal States for the use of the Engineer Department there is no law prohibiting the accounting officers from adjudicating the claims arising on such implied contracts; nor have the accounting officers ever declined to adjudicate such cases.

But, where stores for the use of that department were taken in a State proclaimed to be in insurrection, adjudication by the accounting officers has been doubly prohibited—

(1) The act of February 21, 1867, prohibited the settlement of any claim growing out of the appropriation of, consumption of, destruction of, or damage to "personal property," when the claim originated during the war and in a State, or part of a State, proclaimed in insurrection.

(2) The act of March 3, 1871, gave jurisdiction to the commissioners of claims of claims of loyal citizens for stores or supplies taken or furnished for the use of the Army in States declared to be in insurrection; and this jurisdiction was made exclusive by a provision that claims within the act should not be entertained by any department of the Government if not presented to the commissioners, etc. The terms here used embraced stores or supplies for any branch of the Army, and therefore included engineer stores.

Congress, by act of February 21, 1867 (ch. 57, p. 397, Stat. L., 14), expressly forbade the settlement of claims growing out of the occupation of real estate (and certain other classes) when originating during the war and in such States.

The Government has always paid for any substantial use and occupation of real property in the loyal States when voluntarily taken by contract or impressment, and not as a military necessity by reason of hostile military operations.

This will be seen from the following letters from the Quartermaster General:

WAR DEPARTMENT,
QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., February 19, 1874.

SIR: I have to acknowledge receipt of your letter of February 16, 1874, asking information in regard to the laws under which this office recommends payment "for occupation of real estate during the war" and "what has been the usage of the Government in such cases," etc.

The fifth amendment to the Constitution of the United States provides that private property shall not be taken for public uses without just compensation.

The law of March 3, 1813, chapter 513, section 5, authorizes the Secretary of War to "fix and make reasonable allowances for the store rent, storage, etc., for the safekeeping of all military stores and supplies."

By the forty-second article of Revised Regulations of the Army, August 10, 1861, approved by the President and published for the information and government of the military service, it is made the duty of the Quartermaster's Department to provide quarters, storehouses, offices, and lands for encampments for the Army. When public buildings, etc., are not sufficient to quarter troops, authority to hire private property for such uses is given by said regulations to the commanding officer of the department, who reports the case and his orders therein to the Quartermaster General.

Claims for such rents due and not already paid, arising in loyal States during the war, when presented for payment, are investigated by the officer of this department in the district wherein the claim originated and reported to this office. If they are found, on examination here, to be correct and just, the claims are forwarded with all the facts to the Secretary of War with report, and recommendation that authority be given to transmit the same to the Third Auditor of the Treasury, with recommendation for settlement.

(The act of Mar. 3, 1817, ch. 218, sec. 2, for the "prompt settlement of accounts," etc., provides that all claims against the United States shall be settled and adjusted in the Treasury Department.)

If the accounts before referred to are approved by the Third Auditor and Second Comptroller, they issue a Treasury certificate showing the sum which those officers consider to be legally due to the claimants, and the appropriation to the credit of the War Department applicable to the payment of their award.

The Treasury settlement is returned to this office for entry, when the Secretary of War is asked to make a requisition on the Treasury for payment for the amount.

These are in brief the law and the usage governing the disposition of rent claims arising in loyal States filed in this office.

It has been decided that the law of July 4, 1864, providing for settlement of claims for quartermaster stores taken during the war does not apply to claims for rent.

Very respectfully, your obedient servant.

M. C. MEIGS,
Quartermaster General, Brevet Major General,
United States Army.

HON. WILLIAM LAWRENCE, M. C.,
House of Representatives, the Capitol,
District of Columbia.

WAR DEPARTMENT,
QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., February 26, 1874.

SIR: I have the honor to acknowledge the receipt of your letter of the 24th instant, on the subject of this department paying for rent of property in certain parts of the rebel States subsequent to the act of July 4, 1864, and to invite your attention to the inclosed printed schedule of proclamations of Presidents Lincoln and Johnson respecting the condition of the insurrectionary States.

By reference thereto it will be seen that the proclamation of July 1, 1862, declares, among other States, Louisiana in rebellion. The proclamation of January 1, 1863, declares Louisiana in rebellion, except certain parishes. The proclamation of April 2, 1863, declares the whole State in rebellion, except the port of New Orleans.

The proclamation of January 1, 1863, shows what States and parts of States were at that time in rebellion.

The act of July 4, 1864, to restrict the jurisdiction of the Court of Claims was made applicable to all States, and parts of States, except such as were excluded by proclamation of January 1, 1863.

On June 18, 1866, Congress extended the benefit of the act (4th July, 1864) to the counties of Berkeley and Jefferson, West Virginia.

On July 28, 1866, the same benefits were extended to loyal citizens of Tennessee.

The Judge Advocate General having held, February 16, 1866, that a claim for subsistence stores, taken for Army use during the war, in one of the parishes in Louisiana excepted by the President from the operations of his proclamation of January 1, 1863, was not within the provisions of the act of July 4, 1864, authorizing the settlement of such claims, no claim for quartermaster's stores arising in this State was favorably entertained after that date. This decision was also made applicable to the counties of Berkeley and Jefferson, in West Virginia, until the passage of the act of July 18, 1866.

New Orleans having been accepted in proclamation of April 2, 1863, claims for rent in that city were paid, based on certified accounts, and authority of accounting officers of the Treasury up to close of war, August 20, 1866.

Since the passage of the act of February 21, 1867, which made it unlawful for the executive departments to favorably entertain any claim arising in any States declared in rebellion in proclamation of July 1, 1862, none have been recommended by the Quartermaster General for payment.

Rents, arising in Tennessee during the war, were favorably considered up to June 12, 1865, when the Secretary of War made what is known as the "Murfreesborough" decision (copy inclosed). Between that date and peace proclamation of August 20, 1866, none have been recommended by this office.

Rent claims arising in counties of West Virginia during the war, including Berkeley and Jefferson, have been and are now being favorably considered, as no law or orders have been found adverse thereto.

Under an opinion of the honorable the Attorney General, that contracts are not affected by the law of February 21, 1867, it is understood that claims for rent, in which contracts have been proved to the satisfaction of the accounting officers, have been settled by them without regard to locality.

I am, very respectfully, your obedient servant,

M. C. MEIGS,
*Quartermaster General, Brevet Major General,
United States Army.*

HON. WILLIAM LAWRENCE,
*Chairman Committee on War Claims,
House of Representatives, Washington, D. C.*

DECISION OF THE ATTORNEY GENERAL.

The Attorney General, April 6, 1871, decided that contracts are not affected by the law of February 21, 1867. It is understood that claims for rent, in which contracts have been proved to the satisfaction of the accounting officers, have been settled by them without regard to locality. (See vol. 13, pp. 401 to 406, Opinions of the Attorney General.)

“MURFREESBOROUGH” DECISION.

Murfreeshor-
ough decision.MEMORANDUM FOR GOVERNMENT OF OFFICERS CHARGED WITH THE CON-
SIDERATION OF CLAIMS FROM HOSTILE DISTRICTS.QUARTERMASTER GENERAL'S OFFICE,
Washington, D. C., June 12, 1865.

Murfreeshorough hospital.—Claim of Mrs. S. D. Willard.

Murfreeshorough was a hostile town captured by our troops from an enemy who did not surrender on terms, but was driven out by force of arms. Everything in it was prize of war, as at Savannah and Atlanta. Buildings were occupied for shelter of troops, and for sick and wounded soldiers of the capturing enemy.

It does not appear that the military department should order payment of any rents under such circumstances. When active operations of war are over, and peace is restored to the district, the Government will doubtless give up the property which it does not confiscate as rebel property, or as used against it, or will pay rent from the time of restoration of peace and reestablishment of civil authority.

Claims for destruction of property, fences, crops, etc., in hostile districts, by the march or occupation of troops, are on the same footing as claims for rent of buildings in captured towns.

All these should be left for the consideration of Congress, to be finally disposed of under such general legislation as may be enacted.

The appropriations for the Quartermaster's Department are not sufficient to provide for such claims which will be presented.

The claims for fences burned and crops destroyed by the presence, on the march or in encampments, of the troops would amount to many millions of dollars.

M. C. MEIGS,
*Quartermaster General, Brevet Major General,
United States Army.*

August 14, 1865, approved by Secretary of War.
True copy of decision.

M. I. LUDINGTON,
Quartermaster, U. S. Army.
Q. M. G. O., Feb. 26, 1874.

DECISION BY THE SUPREME COURT.

(1) The act of Congress of July 4, 1864 (13 Stat. L., 381), declares “that the jurisdiction of the Court of Claims shall not extend to, or include, any claim against the United States growing out of the destruction or

appropriation of, or damage to, property by the Army or Navy, or any part of the Army or Navy engaged in the suppression of the Rebellion, from the commencement to the close thereof." Under this act *held*, that the term "appropriation" included all taking and use of property by the Army or Navy, in the course of the war, not authorized by contract with the Government.

(2) No lease of premises at Key West for the use of the Quartermaster's Department, or any branch of it, in 1862, made by the acting assistant quartermaster at that place, was binding upon the Government until approved by the Quartermaster General, though the action of the subordinate officer in making such lease was taken by direction of the military commander at that station. Until such approval the action of the officers at Key West was ineffectual to fix any liability upon the Government. The obligation of the Government for the use of the property is what it would have been if the possession had been taken and held without the existence of the lease.

(3) The unauthorized acts of the officers at Key West can not estop the Government from insisting upon their invalidity, however beneficial they may have proved to the United States. (*Filor v. The United States*, 9 Wall., 45.)

DRAFTED MEN.

ACT OF CONGRESS RELATING TO DRAFTED MEN.

[12 Stat. L., p. 731.]

[Extract from AN ACT For enrolling and calling out the national forces, and for other purposes.]

Preamble.

Whereas there now exist in the United States an insurrection and rebellion against the authority thereof, and it is, under the Constitution of the United States, the duty of the Government to suppress insurrection and rebellion, to guarantee to each State a republican form of government, and to preserve the public tranquility; and whereas, for these high purposes, a military force is indispensable to raise and support which all persons ought willingly to contribute; and whereas no service can be more praiseworthy and honorable than that which is rendered for the maintenance of the Constitution and Union, and the consequent preservation of free government: Therefore.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Who constitute the national forces, and are liable to military duty.

That all able-bodied male citizens of the United States, and persons of foreign birth who shall have declared on oath their intention to become citizens under and in pursuance of the laws thereof, between the ages of twenty and forty-five years, except as hereinafter excepted, are hereby declared to constitute the national

forces, and shall be liable to perform military duty in the service of the United States when called out by the President for that purpose.

SEC. 2. *And be it further enacted*, That the following persons be, and they are hereby, excepted and exempt from the provisions of this act, and shall not be liable to military duty under the same, to wit: Such as are rejected as physically or mentally unfit for the service; also, first, the Vice-President of the United States, the judges of the various courts of the United States, the heads of the various Executive Departments of the Government, and the governors of the several States; second, the only son liable to military duty of a widow dependent upon his labor for support; third, the only son of aged or infirmed parent or parents dependent upon his labor for support; fourth, where there are two or more sons of aged or infirmed parents subject to draft, the father, or, if he be dead, the mother, may elect which son shall be exempt; fifth, the only brother of children not twelve years old, having neither father nor mother, dependent upon his labor for support; sixth, the father of motherless children under twelve years of age dependent upon his labor for support; seventh, where there are a father and sons in the same family and household, and two of them are in the military service of the United States as noncommissioned officers, musicians, or privates, the residue of such family and household, not exceeding two, shall be exempt. And no persons but such as are herein excepted shall be exempt: *Provided, however*, That no person who has been convicted of any felony shall be enrolled or permitted to serve in said forces.

Who are exempt.

No person convicted of felony permitted to serve.

SEC. 3. *And be it further enacted*, That the national forces of the United States not now in the military service, enrolled under this act, shall be divided into two classes: the first of which shall comprise all persons subject to do military duty between the ages of twenty and thirty-five years, and all unmarried persons subject to do military duty above the age of thirty-five and under the age of forty-five; the second class shall comprise all other persons subject to do military duty, and they shall not, in any district, be called into the service of the United States until those of the first class shall have been called.

National forces in two classes.

First class.

Second class.

SEC. 4. *And be it further enacted*, That, for greater convenience in enrolling, calling out, and organizing the national forces, and for the arrest of deserters and spies of the enemy, the United States shall be divided into districts, of which the District of Columbia shall constitute one, each Territory of the United States shall constitute one or more, as the President shall direct, and each Congressional district of the respective States, as fixed by a law of the State next preceding the enrolment, shall constitute one: *Provided*, That in States which have not by their laws been divided into two or more Congressional

The United States to be divided into enrollment districts.

districts, the President of the United States shall divide the same into so many enrolment districts as he may deem fit and convenient.

Provost-mar-
shal for each.
Rank, pay,
etc.
Provost-mar-
shal-general of
fice.

SEC. 5. *And be it further enacted*, That for each of said districts there shall be appointed by the President a provost-marshal with the rank, pay, and emoluments of a captain of cavalry, or an officer of said rank shall be detailed by the President, who shall be under the direction and subject to the orders of a provost-marshal-general, appointed or detailed by the President of the United States, whose office shall be at the seat of government, forming a separate bureau of the War Department, and whose rank, pay, and emoluments shall be those of a colonel of cavalry.

Duty of pro-
vost-marshal-
general.

SEC. 6. *And be it further enacted*, That it shall be the duty of the provost-marshal-general, with the approval of the Secretary of War, to make rules and regulations for the government of his subordinates; to furnish them with the names and residences of all deserters from the Army, or any of the land forces in the service of the United States, including the militia, when reported to him by the commanding officers; to communicate to them all orders of the President in reference to calling out the national forces; to furnish proper blanks and instructions for enrolling and drafting; to file and preserve copies of all enrolment lists; to require stated reports of all proceedings on the part of his subordinates; to audit all accounts connected with the service under his direction; and to perform such other duties as the President may prescribe in carrying out the provisions of this act.

Of provost
marshals.

SEC. 7. *And be it further enacted*, That it shall be the duty of the provost-marshals to arrest all deserters, whether regulars, volunteers, militiamen, or persons called into the service under this or any other act of Congress, wherever they may be found, and to send them to the nearest military commander or military post; to detect, seize, and confine spies of the enemy, who shall without unreasonable delay be delivered to the custody of the general commanding the department in which they may be arrested, to be tried as soon as the exigencies of the service permit; to obey all lawful orders and regulations of the provost-marshal-general, and such as may be prescribed by law, concerning the enrolment and calling into service of the national forces.

Board of en-
rolment, how
constituted.

SEC. 8. *And be it further enacted*, That in each of said districts there shall be a board of enrolment, to be composed of the provost-marshal, as president, and two other persons, to be appointed by the President of the United States, one of whom shall be a licensed and practicing physician and surgeon.

Enrolment
districts to be
subdivided.
Enrolling offi-
cers.

SEC. 9. *And be it further enacted*, That it shall be the duty of the said board to divide the district into sub-districts of convenient size, if they shall deem it neces-

sary, not exceeding two, without the direction of the Secretary of War, and to appoint, on or before the tenth day of March next, and in each alternate year thereafter, an enrolling officer for each subdistrict, and to furnish him with proper blanks and instructions; and he shall immediately proceed to enroll all persons subject to military duty, noting their respective places of residence, ages on the first day of July following, and their occupation, and shall, on or before the first day of April, report the same to the board of enrolment, to be consolidated into one list, a copy of which shall be transmitted to the provost-marshal-general on or before the first day of May succeeding the enrolment: *Provided, nevertheless*, That if from any cause the duties prescribed by this section can not be performed within the time specified, then the same shall be performed as soon thereafter as practicable.

Duties.

Proviso.

SEC. 10. *And be it further enacted*, That the enrolment of each class shall be made separately, and shall only embrace those whose ages shall be on the first day of July thereafter between twenty and forty-five years.

Each class to be enrolled separately.

SEC. 11. *And be it further enacted*, That all persons thus enrolled shall be subject, for two years after the first day of July succeeding the enrolment, to be called into the military service of the United States, and to continue in service during the present rebellion, not, however, exceeding the term of three years; and when called into service shall be placed on the same footing, in all respects, as volunteers for three years, or during the war, including advance pay and bounty as now provided by law.

Persons enrolled, subject to be called into military service.

SEC. 12. *And be it further enacted*, That whenever it may be necessary to call out the national forces for military service, the President is hereby authorized to assign to each district the number of men to be furnished by said district; and thereupon the enrolling board shall, under the direction of the President, make a draft of the required number, and fifty per cent in addition, and shall make an exact and complete roll of the names of the persons so drawn, and of the order in which they were drawn, so that the first drawn may stand first upon the said roll, and the second may stand second, and so on; and the persons so drawn shall be notified of the same within ten days thereafter, by a written or printed notice, to be served personally or by leaving a copy at the last place of residence, requiring them to appear at a designated rendezvous to report for duty. In assigning to the districts the number of men to be furnished therefrom, the President shall take into consideration the number of volunteers and militia furnished by and from the several States in which said districts are situated, and the period of their service since the commencement of the present rebellion, and shall so make said assignment as to equalize the numbers among the districts of the several States, considering and allowing for the numbers already furnished as aforesaid and the time of their service.

President to assign number to be furnished by each district.

Draft to be made. Roll.

Persons drawn; how notified.

Principle of assignment, etc.

Persons
drafted may
furnish sub-
stitutes,

or may pay
not over \$300.

Those draft-
ed and notified,
and not find-
ing substitutes
to be deemed
deserters.

Persons
drafted to be
inspected.

Penalty on
surgeon neg-
lect, etc., in in-
spection.

Those draft-
ed and not
wanted to be
discharged.

Expenses,
how paid.

SEC. 13. *And be it further enacted,* That any person drafted and notified to appear as aforesaid, may, on or before the day fixed for his appearance, furnish an acceptable substitute to take his place in the draft; or he may pay to such person as the Secretary of War may authorize to receive it, such sum, not exceeding three hundred dollars, as the Secretary may determine, for the procurement of such substitute; which sum shall be fixed at a uniform rate by a general order made at the time of ordering a draft for any State or Territory; and thereupon such person so furnishing the substitute, or paying the money, shall be discharged from further liability under that draft. And any person failing to report after due service of notice, as herein prescribed, without furnishing a substitute, or paying the required sum therefor, shall be deemed a deserter, and shall be arrested by the provost-marshal and sent to the nearest military post for trial by court-martial, unless, upon proper showing that he is not liable to do military duty, the board of enrolment shall relieve him from the draft.

SEC. 14. *And be it further enacted,* That all drafted persons shall, on arriving at the rendezvous, be carefully inspected by the surgeon of the board, who shall truly report to the board the physical condition of each one; and all persons drafted and claiming exemption from military duty on account of disability, or any other cause, shall present their claims to be exempted to the board, whose decision shall be final.

SEC. 15. *And be it further enacted,* That any surgeon charged with the duty of such inspection who shall receive from any person whomsoever any money or other valuable thing, or agree, directly or indirectly, to receive the same to his own or another's use for making an imperfect inspection or a false or incorrect report, or who shall wilfully neglect to make a faithful inspection and true report, shall be tried by a court-martial, and, on conviction thereof, be punished by fine not exceeding five hundred dollars nor less than two hundred, and be imprisoned at the discretion of the court, and be cashiered and dismissed from the service.

SEC. 16. *And be it further enacted,* That as soon as the required number of able-bodied men liable to do military duty shall be obtained from the list of those drafted, the remainder shall be discharged; and all drafted persons reporting at the place of rendezvous shall be allowed travelling pay from their places of residence; and all persons discharged at the place of rendezvous shall be allowed travelling pay to their places of residence; and all expenses connected with the enrolment and draft, including subsistence while at the rendezvous, shall be paid from the appropriation for enrolling and drafting, under such regulations as the President of the United States shall prescribe; and all expenses connected with the ar-

rest and return of deserters to their regiments, or such other duties as the provost-marshal shall be called upon to perform, shall be paid from the appropriation for arresting deserters, under such regulations as the President of the United States shall prescribe: *Provided*, The provost-marshals shall in no case receive commutation for transportation or for fuel and quarters, but only for forage, when not furnished by the Government, together with actual expenses of postage, stationery, and clerk hire authorized by the provost-marshal-general.

Provost marshal.

SEC. 17. *And be it further enacted*, That any person enrolled and drafted according to the provisions of this act who shall furnish an acceptable substitute, shall thereupon receive from the board of enrolment a certificate of discharge from such draft, which shall exempt him from military duty during the time for which he was drafted; and such substitute shall be entitled to the same pay and allowances provided by law as if he had been originally drafted into the service of the United States.

Those furnishing substitutes to be exempt.

Pay and allowances of substitute.

* * * * *

Approved, March 3, 1863.

[13 Stat. L., p. 6.]

[Extract from AN ACT To amend an act entitled "An act for enrolling and calling out the national forces, and for other purposes," approved March third, eighteen hundred and sixty-three.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States shall be authorized, whenever he shall deem it necessary, during the present war, to call for such number of men for the military service of the United States as the public exigencies may require.

SEC. 2. *And be it further enacted*, That the quota of each ward of a city, town, township, precinct, or election district, or of a county, where the county is not divided into wards, towns, townships, precincts, or election districts, shall be, as nearly as possible, in proportion to the number of men resident therein liable to render military service, taking into account, as far as practicable, the number which has been previously furnished therefrom; and in ascertaining and filling such quota there shall be taken into account the number of men who have heretofore entered the naval service of the United States, and whose names are borne upon the enrolment lists as already returned to the office of the provost-marshal-general of the United States.

Quota of each ward, town, etc., how determined.

Persons in naval service to be reckoned.

SEC. 3. *And be it further enacted*, That if the quotas shall not be filled within the time designated by the President, the provost-marshal of the district within which any ward of a city, town, township, precinct, or election district, or county, where the same is not divided into

If quota is not filled by volunteers, draft to be made.

wards, towns, townships, precincts, or election districts, which is deficient in its quota, is situated, shall, under the direction of the provost-marshal-general, make a draft for the number deficient therefrom; but all volunteers who may enlist after the draft shall have been ordered, and before it shall be actually made, shall be deducted from the number ordered to be drafted in such ward, town, township, precinct, or election district, or county.

Volunteers enlisting after draft. And if the quota of any district shall not be filled by the draft made in accordance with the provisions of this act, and the act to which it is an amendment, further drafts shall be made, and like proceedings had, until the quota of such district shall be filled.

Further drafts.

Substitutes, what and by whom may be furnished, and for how long. SEC. 4. *And be it further enacted,* That any person enrolled under the provisions of the act for enrolling and calling out the national forces, and for other purposes, approved March third, eighteen hundred and sixty-three, or who may be hereafter so enrolled, may furnish, at any time previous to the draft, an acceptable substitute, who is not liable to draft, nor at the time in the military or naval service of the United States, and such person so furnishing a substitute shall be exempt from draft during the time for which [such] substitute shall not be liable to draft, not exceeding the time for which such substitute shall have been accepted.

Drafted persons may furnish substitutes. SEC. 5. *And be it further enacted,* That any person drafted into the military service of the United States may, before the time fixed for his appearance for duty at the draft rendezvous, furnish an acceptable substitute, subject to such rules and regulations as may be prescribed by the Secretary of War. That if such substitute is not liable to draft, the person furnishing him shall be exempt from draft during the time for which such substitute is not liable to draft, not exceeding the term for which he was drafted; and, if such substitute is liable to draft, the name of the person furnishing him shall again be placed on the roll, and shall be liable to draft on future calls, but not until the present enrolment shall be exhausted; and this exemption shall not exceed the term for which such person shall have been drafted.

How long to be exempt. And any person now in the military or naval service of the United States, not physically disqualified, who has so served more than one year, and whose term of unexpired service shall not at the time of substitution exceed six months, may be employed as a substitute to serve in the troops of the State in which he enlisted; and if any drafted person shall hereafter pay money for the procuration of a substitute, under the provisions of the act to which this is an amendment, such payment of money shall operate only to relieve such person from draft in filling that quota; and his name shall be retained on the roll in filling future quotas; but in no instance shall the exemption of any person on account of his payment of commutation money for the procuration

Who may be employed as substitutes.

Payments of commutation money, how to exempt.

of a substitute, extend beyond one year; but at the end of one year, in every such case, the name of any person so exempted shall be enrolled again, if not before returned to the enrolment list under the provisions of this section.

SEC. 6. *And be it further enacted*, That boards of enrolment shall enroll all persons liable to draft under the provisions of this act, and the act to which this is an amendment, whose names may have been omitted by the proper enrolling officers; all persons who shall arrive at the age of twenty years before the draft; all aliens who shall declare their intentions to become citizens; all persons discharged from the military or naval service of the United States who have not been in such service two years during the present war; and all persons who have been exempted under the provisions of the second section of the act to which this is an amendment, but who are not exempted by the provisions of this act; and said boards of enrolment shall release and discharge from draft all persons who, between the time of the enrolment and the draft, shall have arrived at the age of forty-five years, and shall strike the names of such persons from the enrolment.

Who to be enrolled.

Names of what persons to be struck from enrolment list.

SEC. 7. *And be it further enacted*, That any mariner or able or ordinary seaman who shall be drafted under this act, or the act to which this is an amendment, shall have the right, within eight days after the notification of such draft, to enlist in the naval service as a seaman, and a certificate that he has so enlisted being made out, in conformity with regulations which may be prescribed by the Secretary of the Navy, and duly presented to the provost-marshal of the district in which such mariner or able or ordinary seaman shall have been drafted, shall exempt him from such draft: *Provided*, That the period for which he shall have enlisted into the naval service shall not be less than the period for which he shall have been drafted into the military service: *And provided further*, That the said certificate shall declare that satisfactory proof has been made before the naval officer issuing the same that the said person so enlisting in the Navy is a mariner by vocation, or an able or ordinary seaman. And any person now in the military service of the United States, who shall furnish satisfactory proof that he is a mariner by vocation or an able or ordinary seaman, may enlist into the Navy under such rules and regulations as may be prescribed by the President of the United States: *Provided*, That such enlistment shall not be for less than the unexpired term of his military service, nor for less than one year. And the bounty-money which any mariner or seaman enlisting from the Army into the Navy may have received from the United States, or from the State in which he enlisted in the Army, shall be deducted from the prize-money to which he may become entitled

Seamen drafted may enlist in naval service, etc.

Term of enlistment.

Proof that he is a seaman, etc.

Bounty money to be deducted.

Limit of transfer enlistments.

Exempts from enrollment.

during the time required to complete his military service: *And provided further*, That the whole number of such transfer enlistments shall not exceed ten thousand.

SEC. 10. *And be it further enacted*, That the following persons be and they are hereby exempted from enrollment and draft under the provisions of this act and of the act to which this is an amendment, to wit: Such as are rejected as physically or mentally unfit for the service, all persons actually in the military or naval service of the United States at the time of the draft, and all persons who have served in the military or naval service two years during the present war and been honorably discharged therefrom; and no persons but such as are herein exempted shall be exempt.

* * * * *

Persons conscientiously opposed to bearing arms, etc., if drafted, how treated.

SEC. 17. *And be it further enacted*, That members of religious denominations, who shall by oath or affirmation declare that they are conscientiously opposed to the bearing of arms, and who are prohibited from doing so by the rules and articles of faith and practice of said religious denominations, shall, when drafted into the military service, be considered noncombatants, and shall be assigned by the Secretary of War to duty in the hospitals, or to the care of freedmen, or shall pay the sum of three hundred dollars to such person as the Secretary of War shall designate to receive it, to be applied to the benefit of the sick and wounded soldiers: *Provided*, That no person shall be entitled to the benefit of the provisions of this section unless his declaration of conscientious scruples against bearing arms shall be supported by satisfactory evidence that his deportment has been uniformly consistent with such declaration.

Evidence as to conscientious scruples.

Persons of foreign birth not to be exempted from enrollment or draft, if they have voted, etc.

SEC. 18. *And be it further enacted*, That no person of foreign birth shall, on account of alienage, be exempted from enrollment or draft under the provisions of this act, or the act to which it is an amendment, who has at any time assumed the rights of a citizen by voting at any election held under authority of the laws of any State or Territory, or of the United States, or who has held any office under such laws or any of them; but the fact that any such person of foreign birth has voted or held, or shall vote or hold, office as aforesaid, shall be taken as conclusive evidence that he is not entitled to exemption from military service on account of alienage.

Claims to exemption to be verified by oath, unless, etc.

SEC. 19. *And be it further enacted*, That all claims to exemption shall be verified by the oath or affirmation of the party claiming exemption to the truth of the facts stated, unless it shall satisfactorily appear to the board of enrollment that such party is for some good and sufficient reason unable to make such oath or affirmation; and the testimony of any other party filed in support of a claim to exemption shall also be made upon oath or affirmation.

SEC. 20. *And be it further enacted*, That if any person drafted and liable to render military service shall procure a decision of the board of enrolment in his favor upon a claim to exemption by any fraud or false representation practiced by himself or by his procurement, such decision or exemption shall be of no effect, and the person exempted, or in whose favor the decision may be made, shall be deemed a deserter, and may be arrested, tried by court-martial, and punished as such, and shall be held to service for the full term for which he was drafted, reckoning from the time of his arrest: *Provided*, That the Secretary of War may order the discharge of all persons in the military service who are under the age of eighteen years at the time of the application for their discharge, when it shall appear upon due proof that such persons are in the service without the consent, either expressed or implied, of their parents or guardians. *And provided further*, That such persons, their parents or guardians, shall first repay to the Government and to the State and local authorities all bounties and advance pay which may have been paid to them, anything in the act to which this is an amendment to the contrary notwithstanding.

Exemptions obtained by fraud to be of no effect, etc.

Persons in military service under 18 may be discharged.

Bounty, etc., to be refunded.

* * * * *

Approved, February 24, 1864.

[13 Stat. L., p. 379.]

[Extract from AN ACT Further to regulate and provide for the enrolling and calling out of the national forces, and for other purposes.]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the President of the United States may, at his discretion, at any time hereafter call for any number of men as volunteers for the respective terms of one, two, and three years for military service; and any such volunteer, or, in case of draft, as hereinafter provided, any substitute, shall be credited to the town, township, ward of a city, precinct, or election district, or of a county not so subdivided, towards the quota of which he may have volunteered or engaged as a substitute; and every volunteer who is accepted and mustered into the service for a term of one year, unless sooner discharged, shall receive, and be paid by the United States, a bounty of one hundred dollars; and if for a term of two years, unless sooner discharged, a bounty of two hundred dollars; and if for a term of three years, unless sooner discharged, a bounty of three hundred dollars; one-third of which bounty shall be paid to the soldier at the time of his being mustered into the service, one-third at the expiration of one-half of his term of service, and one-third at the expiration of his term of service; and in case of his death while in service, the residue of his bounty unpaid shall be paid

The President may call for any number of volunteers for 1, 2, or 3 years. Volunteers or substitutes, how to be credited, etc.

Bounty, how paid in case of death.

to his widow, if he shall have left a widow; if not, to his children, or if there be none, to his mother, if she be a widow.

If quota is not filled within fifty days after the call, draft to be ordered.

No commutation allowed.

SEC. 2. *And be it further enacted*, That in case the quota, or any part thereof, of any town, township, ward of a city, precinct, or election district, or of any county not so subdivided, shall not be filled within the space of fifty days after such call, then the President shall immediately order a draft for one year to fill such quota, or any part thereof, which may be unfilled; and in case of any such draft no payment of money shall be accepted or received by the Government as commutation to release any enrolled or drafted man from personal obligation to perform military service.

* * * * *

Discharge of minors.
Construction of act of 1864.

SEC. 5. *And be it further enacted*, That the twentieth section of the act entitled "An act to amend an act entitled 'An act for enrolling and calling out the national forces, and for other purposes,'" approved February twenty-four, eighteen hundred and sixty-four, shall be construed to mean that the Secretary of War shall discharge minors under the age of eighteen years under the circumstances and on the conditions prescribed in said section; and hereafter, if any officer of the United States shall enlist or muster into the military service any person under the age of sixteen years, with or without the consent of his parent or guardian, such person so enlisted or recruited shall be immediately discharged upon repayment of all bounties received; and such recruiting or mustering officer who shall knowingly enlist any person under sixteen years of age shall be dismissed the service, with forfeiture of all pay and allowances, and shall be subject to such further punishment as a court-martial may direct.

Persons enlisted under 16 to be discharged.

Penalty for knowingly enlisting such persons.

* * * * *

Persons absent from home when drafted to be notified. Not to be deemed a deserter until, etc.

SEC. 9. *And be it further enacted*, That, if any person duly drafted shall be absent from home in prosecution of his usual business, the provost-marshal of the district shall cause him to be duly notified as soon as may be, and he shall not be deemed a deserter, nor liable as such, until notice has been given to him, and reasonable time allowed for him to return and report to the provost-marshal of his district; but such absence shall not otherwise affect his liability under this act.

Act of 1864, not altered.

SEC. 10. *And be it further enacted*, That nothing contained in this act shall be construed to alter, or in any way affect, the provisions of the seventeenth section of an act approved February twenty-fourth, eighteen hundred and sixty-four, entitled "An act to amend an act entitled 'An act for enrolling and calling out the national forces, and for other purposes,'" approved March third, eighteen hundred and sixty-three.

SEC. 11. *And be it further enacted*, That nothing contained in this act shall be construed to alter or change the provisions of existing laws relative to permitting persons liable to military service to furnish substitutes.

Approved, July 4, 1864.

[14 Stat. L., p. 321.]

[Extract from AN ACT Making appropriations for sundry civil expenses of the Government for the year ending June thirtieth, eighteen hundred and sixty-seven, and for other purposes.]

That so much of any money in the treasury known as the "commutation fund" as may be necessary be, and the same is hereby, appropriated for the payment to loyal persons claiming service or labor from colored volunteers or drafted men, the amounts heretofore, or hereafter to be awarded them under the provisions of section twenty-fourth of the act entitled "An act to amend an act entitled an act for enrolling and calling out the national forces and for other purposes approved February twenty-fourth, eighteen hundred and sixty-four," for each person so claimed to be held to service or labor who has enlisted or been drafted into the military service of the United States; but such payment shall in no case be made to any person except upon satisfactory proof that the claimant has firmly and faithfully maintained his or her adherence and allegiance to the Government of the United States, by defending its cause against the Government and forces of the so-called Confederate States of America, in all suitable and practicable ways, and according to his or her ability and opportunity: *Provided*, That no money shall be paid under the foregoing provision until the final report of the commissioners under the act aforesaid shall have been made on all the claims embraced in the twenty-fourth section of said act.

Approved, July 28, 1866.

[14 Stat. L., p. 376.]

AN ACT Suspending the payment of moneys from the Treasury as compensation to persons claiming the service or labor of colored volunteers or drafted men, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the final report of the commissioners provided for in the second section of the act of Congress entitled "An act making appropriation for sundry civil expenses of the Government for the year ending June thirtieth, eighteen hundred and sixty-seven, and for other purposes," approved July twenty-eight, eighteen hundred and sixty-six, shall be made, through the Secretary of War, to Congress; and no money shall be paid from the Treasury, or from any fund therein upon the same, or

Portions of commutation fund appropriated to pay awards to loyal persons for services of colored volunteers or drafted men.

Allegiance of claimant to Government to be satisfactorily proved.

Final report of commissioners upon claims of loyal persons for services of colored volunteers or drafted men to be made to Congress. No money to be paid until report is approved by Congress.

otherwise, to any claimant under the provisions of section twenty-four of the act approved February twenty-fourth, eighteen hundred and sixty-four, entitled "An act to amend an act entitled 'An act for enrolling and calling out the national forces, and for other purposes,'" approved March third, eighteen hundred and sixty-three, until such report shall be approved and confirmed by Congress.

Approved, January 14, 1867.

[14 Stat. L., p. 417.]

AN ACT For the relief of certain drafted men.

Whereas, certain persons, drafted into the military service under the calls of the President of the United States, made February first, eighteen hundred and sixty-four, and March fourteenth, eighteen hundred and sixty-four, paid the sum of three hundred dollars each, being the amount of commutation fixed for such service under the fifth section of the amendatory enrollment act of February twenty-fourth, eighteen hundred and sixty-four, and the same persons were afterwards again drafted, under the call of December nineteenth, eighteen hundred and sixty-four (being within one year of the previous draft, and before the filling of the quotas assigned under the two calls first named above), and were then required to enter the service or furnish substitutes; and whereas the true intent and meaning of the fifth section of the amendatory act aforesaid was to exempt persons thus paying commutation from further draft until that quota should be filled, and not exceeding one year: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of War is hereby authorized and directed to refund to each person drafted as aforesaid, who paid commutation and was also required to enter the service or furnish a substitute as aforesaid, the sum of three hundred dollars, being the sum of money so as aforesaid paid by him; and there is hereby appropriated, out of any money in the Treasury not otherwise appropriated, a sum sufficient to make such payments.

SEC. 2. *And be it further enacted,* That the Secretary of War is authorized and required to refund from the commutation money the amount (not exceeding three hundred dollars in any one case) paid by any person drafted during the late war who furnished a substitute or paid commutation money, wherever it shall appear that, under the decisions and rules of the War Department governing at the time, the said person was entitled to discharge from the obligation to render personal service under the draft for which he paid money or furnished

Drafted persons who paid commutation and were required to serve or furnish a substitute, may have \$300 refunded.

Amount paid by drafted persons who furnished substitutes, when not liable to personal service draft, to be refunded.

This section to apply only to certain claims.

a substitute, and to refund, in like manner, in all cases wherein it shall appear that a person so having paid commutation money or furnished a substitute was not legally liable to draft: *Provided*, That this section shall apply only to claims received at the War Department prior to its passage.

Approved, February 28, 1867.

[15 Stat. L., p. 29.]

JOINT RESOLUTION Suspending all proceedings in relation to payment for slaves drafted or received as volunteers in the military service of the United States.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all further proceedings under the twenty-fourth section of the act of Congress approved February

twenty-fourth, eighteen hundred and sixty-four, "to award compensation to the masters of slaves drafted into the military service of the United States, and award compensation to persons to whom colored volunteers may owe service," and under the second section of the act approved July twenty-eighth, eighteen hundred and sixty-six, "making appropriation for payment to persons claiming service or labor from colored volunteers or drafted men," be, and the same are hereby suspended.

And the Secretary of War is directed to dissolve the commissions appointed under the said sections, and make payment to the commissioners and clerks for the services rendered upon their making report of their proceedings to the War Department.

Approved, March 30, 1867.

[15 Stat. L., p. 282.]

AN ACT Amendatory of an act entitled "An act for the relief of certain drafted men."

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That so much of the second section of an act entitled "An act for the relief of certain drafted men," approved the twenty-eighth day of February, anno Domini eighteen hundred and sixty-seven, as provides that said section "shall apply only to claims received at the War Department prior to its passage," be, and the same is hereby, repealed: *Provided, however*, That all claims under said section of said act shall be presented and filed within two years from the date of the final passage of this act and not afterwards.

Approved, March 1, 1869.

Proceedings in relation to payment for slaves drafted or received as volunteers to be suspended. 1864, ch. 13, s. 24. Vol. xiii, p. 11. 1866, ch. 296, s. 2. 1867, ch. 7. Vol. xiv, pp. 321, 376.

Commissions to be dissolved, and commissioners and clerks paid.

All claims for refunding of amounts paid by drafted men who furnished substitutes, etc., to be presented within two years.

OPINION OF THE SOLICITOR OF THE WAR DEPARTMENT.

Section 10 of the act approved February 24, 1864, directs the exemption from enrollment and draft of "all persons actually in the military or naval service of the United States at the time of the draft."

The Solicitor of the War Department, in an opinion given July 26, 1864, relative to an application for the exemption of members of the 100 days' militia of the State of New York, under this provision of the law, held that—

"By the true construction of the act those persons only who shall be actually in the service of the United States at the time when their respective names shall be drafted will be exempted from that draft, if such exemption shall be duly claimed."

In a telegram to Lieut. Col. James Oakes, acting assistant provost marshal general of Illinois, dated September 25, 1864, the provost marshal general of the United States said: "One-hundred-day men actually in service when drafted are entitled to exemption."

The only general laws hitherto enacted for refunding commutation money collected from drafted men in the late war for the suppression of the rebellion are the following:

An act approved February 28, 1867 (14 Stat. L., p. 417), and the act of March 1, 1869 (15 Stat. L., p. 282).

The \$300 commutation money was refunded under the acts of Congress of February 28, 1867, and March 1, 1869, but under said acts the period within which claims could be filed expired by limitation on February 28, 1871.

CLAIMS OF OFFICERS AND ENLISTED MEN OF THE ARMY
FOR LOSS OF PRIVATE PROPERTY DESTROYED IN THE
MILITARY SERVICE OF THE UNITED STATES.

[23 Stat. L., p. 350.]

AN ACT To provide for the settlement of the claims of officers and enlisted men of the Army for loss of private property destroyed in the military service of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Accounting
officers to settle
claims of
officers and
men in military
service for
property lost
or destroyed.

That the proper accounting officers of the Treasury be, and they are hereby, authorized and directed to examine into, ascertain, and determine the value of the private property belonging to officers and enlisted men in the military service of the United States which has been, or may hereafter be, lost or destroyed in the military service, under the following circumstances:

When loss or
destruction
was without
fault or negligence.

First. When such loss or destruction was without fault or negligence on the part of the claimant.

Second. Where the private property so lost or destroyed was shipped on board an unseaworthy vessel by order of any officer authorized to give such order or direct such shipment.

When shipped by order on unseaworthy vessel.

Third. Where it appears that the loss or destruction of the private property of the claimant was in consequence of his having given his attention to the saving of the property belonging to the United States which was in danger at the same time and under similar circumstances. And the amount of such loss so ascertained and determined shall be paid out of any money in the Treasury not otherwise appropriated, and shall be in full for all such loss or damage: *Provided*, That any claim which shall be presented and acted on under authority of this act shall be held as finally determined, and shall never thereafter be reopened or considered: *And provided further*, That this act shall not apply to losses sustained in time of war or hostilities with Indians: *And provided further*, That the liability of the Government under this act shall be limited to such articles of personal property as the Secretary of War, in his discretion shall decide to be reasonable, useful, necessary, and proper for such officer or soldier while in quarters, engaged in the public service, in the line of duty: *And provided further*, That all claims now existing shall be presented within two years and not after from the passage of this act; and all such claims hereafter arising be presented within two years from the occurrence of the loss or destruction.

When lost in saving property of United States.

Payment out of Treasury.

Provisos.

Claims to be presented in two years.

Approved, March 3, 1885.

NOTE.—The Auditor for the War Department examines this class of claims.

Five hundred and thirty (530) claims have been presented to that office under the provisions of the act approved March 3, 1885. The act does not provide reimbursement for losses in time of war.

Auditor for the War Dept. examines this class of claims. Number of claims presented.

CLAIMS OF OFFICERS AND SOLDIERS FOR LOSSES OF HORSES OR HORSE EQUIPMENTS AND OTHER PROPERTY LOST OR DESTROYED IN THE MILITARY SERVICE OF THE UNITED STATES.

ACTS OF CONGRESS IN RELATION TO HORSES OR HORSE EQUIPMENTS AND OTHER PROPERTY LOST OR DESTROYED IN THE MILITARY SERVICE OF THE UNITED STATES, AND OTHER INFORMATION CONCERNING CLAIMS FOR HORSES,

[9 Stat. L., p. 414.]

AN ACT To provide for the payment of horses and other property lost or destroyed in the military service of the United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That any field, or staff, or other officer, mounted militiaman, volunteer, ranger, or cavalry, engaged in the military service of the United States since the 18th of

Payment for horses and other property lost or destroyed in the military service of the United States provided for.

June, 1812, or who shall hereafter be in said service, and has sustained or shall sustain damage, without any fault or negligence on his part, while in said service by the loss of a horse in battle, or by the loss of a horse wounded in battle, and which has died or shall die of said wound, or, being so wounded, shall be abandoned, by order of his officer, and lost, or shall sustain damage by the loss of any horse by death or abandonment because of the unavoidable dangers of the sea when on board an United States transport vessel, or because the United States failed to supply transportation for the horse, and the owner was compelled by the order of his commanding officer to embark and leave him, or in consequence of the United States failing to supply sufficient forage, or because the rider was dismounted and separated from his horse and ordered to do duty on foot at a station detached from his horse, or when the officer in the immediate command ordered, or shall order, the horse turned out to graze in the woods, prairies, or commons, because the United States failed, or shall fail, to supply sufficient forage, and the loss was or shall be consequent thereof, or for the loss of necessary equipage, in consequence of the loss of his horse, as aforesaid, shall be allowed and paid the value thereof, not to exceed two hundred dollars: *Provided*, That if any payment has been, or shall be, made to anyone aforesaid, for the use and risk, or for forage after the death, loss, or abandonment of his horse, said payment shall be deducted from the value thereof, unless he satisfied, or shall satisfy, the paymaster at the time he made, or shall make, the payment, or thereafter show, by proof, that he was remounted, in which case the deduction shall only extend to the time he was on foot: *And provided also*, If any payment shall have been, or shall hereafter be, made to any person above mentioned, on account of clothing to which he was not entitled by law, such payment shall be deducted from the value of his horse or accoutrements.

Proviso.

Proviso.

Payment provided for horses, mules, oxen, etc., captured or destroyed by enemy.

SEC. 2. That any person who has sustained, or shall sustain, damage by the capture or destruction by an enemy, or by the abandonment or destruction by the order of the commanding general, the commanding officer, or quartermaster, of any horse, mule, ox, wagon, cart, boat, sleigh, or harness, while such property was in the military service of the United States, either by impressment or contract, except in cases where the risk to which the property would be exposed was agreed to be incurred by the owner, and any person who has sustained, or shall sustain, damage by the death or abandonment and loss of any such horse, mule, or ox, while in the service aforesaid, in consequence of the failure on the part of the United States to furnish the same with sufficient forage, and any person who has lost, or shall lose, or has had, or shall have, destroyed by unavoidable accident, any horse,

mule, ox, wagon, cart, boat, sleigh, or harness, while such property was in the service aforesaid, shall be allowed and paid the value thereof at the time he entered the service: *Provided*, It shall appear that such loss, capture, abandonment, destruction, or death was without any fault or negligence on the part of the owner of the property, and while it was actually employed in the service of the United States.

Proviso.

SEC. 3. That the claims provided for under this act shall be adjusted by the Third Auditor, under such rules as shall be prescribed by the Secretary of War, under the direction or with the assent of the President of the United States, as well in regard to the receipt of applications of claimants as the species and degree of evidence, the manner in which such evidence shall be taken and authenticated, which rules shall be such as in the opinion of the President shall be best calculated to obtain the object of this act, paying a due regard as well to the claims of individuals' justice as to the interest of the United States; which rules and regulations shall be published for four weeks in such newspapers, in which the laws of the United States are published, as the Secretary of War shall direct.

Claims provided for by this, to be adjusted by Third Auditor of Treasury.

SEC. 4. That all adjudications of said Auditor upon the claims above mentioned, whether such judgments be in favor of or adverse to the claim, shall be entered in book provided by him for that purpose and under his direction; and when such judgments shall be in favor of such claim the claimant or his legal representatives shall be entitled to the amount thereof upon the production of a copy thereof, certified by said Auditor, at the Treasury of the United States.

Adjudications upon claims to be recorded by Third Auditor, and when favorable, to be paid, etc.

SEC. 5. That in all instances where any minor has been, or shall be, engaged in the military service of the United States, and was, or shall be, provided with a horse or equipments, or with military accoutrement by his parent or guardian, and has died, or shall die, without paying for said property, and the same has been, or shall be, lost, captured, destroyed, or abandoned in the manner before mentioned, said parent or guardian shall be allowed pay therefor on making satisfactory proof, as in other cases, and the further proof that he is entitled thereto by having furnished the same.

Parents or guardians to be allowed for lost horses, etc.

SEC. 6. That in all instances where any person other than a minor has been, or shall be, engaged in the military service aforesaid, and has been, or shall be, provided with a horse or equipment, or with military accoutrements by any person, the owner thereof, who has risked, or shall take the risk of such horse, equipments, or military accoutrements on himself, and the same has been, or shall be, lost, captured, destroyed, or abandoned in the manner before mentioned, such owner shall be allowed pay therefor on making satisfactory proof, as in

When persons other than minors have been provided with horses, etc., owners to be paid.

other cases, and the further proof that he is entitled thereto by having furnished the same and having taken the risk on himself.

Horses condemned as unfit for service, in consequence of want of forage, to be paid for.

SEC. 7. That in all cases where horses have been condemned by a board of officers, on account of their unfitness for service, in consequence of the Government failing to supply forage, all such horses and their equipage shall be allowed and paid for whenever the facts shall be proven by legal and satisfactory evidence, whether oral or written, that such condemned horse and the equipage was turned over to a quartermaster of the Army, whether any receipt therefor was given and produced or not.

Approved, March 3, 1849.

[13 Stat. L., sec. 6, p. 160.]

[Extract from AN ACT Making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending June 30, 1865, and for other purposes.]

* * * * *

Testimony may be taken, etc., in investigating claims under act of 1849.

SEC. 6. *And be it further enacted*, That in executing the act of the third of March, eighteen hundred and forty-nine, and the act amendatory thereof, provided for payment for steamboats and other vessels and railroad engines or cars lost or destroyed while in the military service of the United States, the Third Auditor of the Treasury be, and he is hereby, authorized in person, or in such manner as he may deem most compatible with the public interests, to take testimony and make such investigations as he may deem necessary in adjudicating claims filed under said act, and for such necessary expenses incurred therein payment may be made out of the appropriation contained in said act, upon proper vouchers certified and approved by the Third Auditor.

Approved, June 25, 1864.

[13 Stat. L., p. 182.]

AN ACT to amend AN ACT Entitled "An act to provide for the payment of horses and other property destroyed in the military service of the United States."

Property of officers lost by capture by enemy to be paid for.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act to which this is an amendment shall, from the commencement of the present rebellion, extend to and embrace all cases of the loss of horses by any officer, non-commissioned officer, or private in the military service of the United States, while in the line of their duty in such service, by capture by the enemy, whenever it shall appear that such officer, non-commissioned officer, or private was or shall be ordered by his superior

officer to surrender to the enemy, and such capture was or shall be made in pursuance of such surrender.

Approved, June 25, 1864.

[14 Stat. L., p. 327.]

[Extract from AN ACT To supply deficiencies in the appropriations for the service of the fiscal year ending June 30, 1866, and for other purposes.]

* * * * *

SEC. 8. *And be it further enacted*, That section four of the act entitled "An act to provide for the payment of horses and other property lost or destroyed in the service of the United States," approved March three, eighteen hundred and forty-nine, be amended by striking out all after the enacting clause and in lieu thereof inserting the words: "That the said Auditor shall, in all cases, transmit his adjustment, with all the papers relating thereto, to the Second Comptroller, for his revision and decision thereon, the same in all respects as is provided in the act of the second of September, *eighteen* [seventeen] hundred and eighty-nine." Amendment to act of 1849.

Approved, July 28, 1866.

[17 Stat. L., p. 500.]

[Extract from AN ACT Making appropriations for the legislative, executive, and judicial expenses of the Government for the year ending June 30, 1874, and for other purposes.]

* * * * *

Provided, That no claims against the United States for collecting, drilling, or organizing volunteers for the war of the rebellion shall be audited or paid unless presented before the end of the fiscal year ending June thirtieth, eighteen hundred and seventy-four; and all claims for horses lost prior to January first, eighteen hundred and seventy-two, shall be presented by the end of said fiscal year. Claims for collecting, drilling, etc., of volunteers for war of rebellion, and for horses, etc., to be presented before June 30, 1874.

Approved, March 3, 1873.

[18 Stat. L., p. 193.]

AN ACT To amend an act entitled "An act to provide for the payment of horses and other property lost or destroyed in the military service of the United States," approved March third, eighteen hundred and forty-nine.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the first section of the act of March third, eighteen hundred and forty-nine, providing for the payment for horses and equipments lost by officers or enlisted men in the military service shall not be construed to Horses lost or destroyed in military service, amendment of act concerning.

deny payment to such officers or enlisted men, for horses which may have been purchased by them in States in insurrection; and payment in any case shall not be refused where the loss resulted from any exigency or necessity of the military service, unless it was caused by the fault or negligence of such officers or enlisted men.

Not to be construed to deny payment for horses purchased in insurrectionary States.

SEC. 2. That no claims under said section or this amendment thereto shall be considered unless presented prior to the first day of January, eighteen hundred and seventy-six.

Approved, June 22, 1874.

[22 Stat. L., p. 401.]

AN ACT To extend the time for filing claims for horses and equipments lost by officers and enlisted men in the service of the United States, and for other purposes.

Time for filing claims for lost horses extended.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the time for filing claims for horses and equipments lost by officers and enlisted men in the military service of the United States, which expired by limitation on the thirty-first day of December, eighteen hundred and seventy-five, be, and the same is hereby, extended to one year from and after the passage of this act; and that all such claims filed in the proper department before the passage of this act shall be deemed to have been filed in due time, and shall be considered and decided without refiling.

Horse claims, time for filing extended

SEC. 2. That all claims arising under the act approved March third, eighteen hundred and forty-nine, entitled "An act to provide for the payment of horses and other property lost or destroyed in the military service of the United States," and all acts amendatory thereof, which shall not be filed in the proper department within one year from and after the passage of this act, shall be forever barred, and shall not be received, considered, or audited by any department of the Government.

Approved, January 9, 1883.

[25 Stat. L., sec. 2, p. 437.]

[Extract from AN ACT To extend the provisions of "An act to provide for the muster and pay of certain officers and enlisted men of the volunteer forces," and for other purposes.]

SEC. 2. That the limitation heretofore imposed by law on the presentation by officers or soldiers of claims for the loss of horses and equipments in the military service during the late war is hereby suspended for the period of three years.

Approved, August 13, 1888.

NOTE.—From a very early period in the history of our Government, dating back of the present century, it has

been the policy of Congress to provide payment for horses and equipage lost in the military service. The first law ever passed on this subject is dated May 12, 1796 (Stat. L., vol. 1, p. 463), and is, by its terms, to have a retrospective operation to the 4th of March, 1789, the day the Constitution of the United States first took effect. For the next 50 years Congress continued to pass laws of the most liberal character on this subject, 18 in all (not counting private acts), which can be found by those desirous of pursuing the subject in the Statutes at Large, volume 1, page 558; volume 2, pages 420, 705; volume 3, pages 261, 397, 466, 676; volume 4, pages 70, 613, 726; volume 5, pages 142, 288, 358, 414, 511, 648, 673; volume 9, page 154. There is no need, however, here to review the provisions of these various acts, and they are only here referred to as indicating the policy of the Government in this class of cases, for a number of these statutes are acts reviving and extending former acts which have expired by limitation.

These laws, however, were all superseded by an act approved March 3, 1849, and entitled "An act to provide for the payment of horses and other property lost or destroyed in the military service of the United States." This act operated retrospectively to the 18th of June, 1812, thus including the whole of the second war with Great Britain and reopening the doors to all claims which would have been valid under former laws, but which had not yet been presented. Its operation is also prospective, and it was in force during the whole of the late rebellion. It provides by its first section—

That any field or staff or other officer, mounted militiaman, volunteer, ranger, or cavalryman engaged in the military service of the United States since the 18th of June, 1812, or who shall hereafter be in said service, and has sustained or shall sustain damage without any fault or negligence on his part while in said service (1) by the loss of a horse in battle; or (2) by the loss of a horse wounded in battle and which has since died or shall die of said wound, or being so wounded, shall be abandoned by order of his officer and lost; or (3) shall sustain damage by the loss of any horse by death or abandonment, because of the unavoidable dangers of the sea, when on board an United States transport vessel; or (4) because the United States failed to supply transportation for the horse and the owner was compelled by the order of his commanding officer to embark and leave him; or (5) in consequence of the United States failing to supply sufficient forage; or (6) because the rider was dismounted and separated from his horse and ordered to do duty on foot at a station detached from his horse; or (7) when the officer in the immediate command has ordered, or shall order, the horse turned out to graze in the woods, prairies, or commons because the United States failed or shall fail to supply sufficient forage, and the loss was or shall be consequent thereof, or for the loss of necessary equipage, in consequence of the loss of his horse as aforesaid, shall be allowed and paid the value thereof, not to exceed \$200.

The second section provides for cases of loss by citizens whose property is in the military service by impressment or contract, and the remainder of the act is devoted to

the details of its execution and some miscellaneous provisions which we need not consider here, but which may be seen by reference to the statute book.

It will be observed that this act allows payment only for losses happening from certain specified causes and none others. Neither is there any limitation prescribed as to the time for presenting claims. Claims could be filed at any time.

The act of March 3, 1849, also embodied in sections 3482-3488, Revised Statutes, gave exclusive jurisdiction to the Third Auditor. The act of July 28, 1866, gave revisory jurisdiction to Second Comptroller. The act of March 3, 1873, also embodied in section 3489, Revised Statutes, barred claims for losses prior to January 1, 1862, unless the claims shall be presented before June 30, 1874.

Act of June 22, 1874, amendment relating to horses purchased in States in insurrection; also, extended the specific causes of loss, as prescribed in act March 3, 1849, to include "any exigency or necessity of the military service"; also, extended to January 1, 1876, the previous limitation, and applied it to all such claims.

Act of January 9, 1883, extended for one year the previous extension, which had expired December 31, 1875; barred all claims under act of March 3, 1849, and its amendments unless filed within one year (i. e., on or before January 9, 1884).

Act of August 13, 1888, section 2, extended for three years the previous limitation on presentation of claims by officers or soldiers for losses of horses and equipments in the military service during the late war. (This limitation expired August 13, 1891.)

Act of June 25, 1864 (13 Stat., sec. 6, p. 160), the Third Auditor was given authority to take testimony as to steamboats and other vessels, and railroad engines or cars, lost or destroyed while in the military service of the United States.

Act of June 25, 1864 (13 Stat., p. 182), property of officers lost by capture by the enemy to be paid for.

STATUTES, CONSTRUCTION OF, BY THE COURTS.

The provisions of the act of March 3, 1849 (9 Stat. L., p. 414), which made the award of the Third Auditor for horses lost in battle, and for other property destroyed in the military service of the United States, final, and directed them to be entered in a book in his office as "judgments," are repealed by the provisions of the act of July 28, 1866 (14 Stat. L., p. 327, sec. 8), which directs that all such awards shall be sent to the Second Comptroller for revision. (*Bogart v. United States*, 3 N. & H., p. 18.)

To authorize judgment under these acts it is necessary to prove: (1) That the claimant owned a horse which he took into the military service, (2) that the horse was lost, (3) that the loss resulted from an exigency or necessity of the military service, and (4) that the loss was without any fault or negligence on the part of the claimant. (*George Irby v. The U. S.*, 18 C. Cls. R., p. 259.)

The words of the act of June 22, 1874, "unless it was caused," etc., do not mean just what they express. The terms used were intended to mean that an officer or soldier might be reimbursed "where the loss resulted from any exigency or necessity of the military service," without the "fault or negligence of such officers or enlisted men." (*Daniel F. Thomas v. The U. S.*, p. 522.)

CLAIMS OF OFFICERS OF VOLUNTEERS FOR THREE MONTHS' PAY WHEN MUSTERED OUT OF SERVICE.

[See 13 Stat. L., p. 497.]

[Extract from AN ACT Making appropriations for the support of the Army for the year ending June 30, 1866.]

SEC. 4. That all officers of volunteers now in commission, below the rank of brigadier-general, who shall continue in the military service to the close of the war, shall be entitled to receive, upon being mustered out of said service, three months' pay proper.

Certain officers of volunteers to have 3 months' pay when mustered out of service.

Approved, March 3, 1865.

[See 14 Stat. L., p. 94.]

[AN ACT To extend the benefits of section 4 of an act making appropriations for the support of the Army for the year ending June 30, 1866, approved March 3, 1865.]

Be it enacted, etc., That section four of an act entitled "An act making appropriations for the support of the Army for the year ending June thirtieth, eighteen hundred and sixty-six," be so construed as to entitle to the three months' pay proper, provided for therein, all officers of volunteers below the rank of brigadier-general who were in service on the third day of March, eighteen hundred and sixty-five, and whose resignations were presented and accepted, or who were mustered out at their own request, or otherwise honorably discharged from the service after the ninth day of April, eighteen hundred and sixty-five.

Three months' pay to officers of volunteers below the rank of brigadier-general.

Approved, July 13, 1866.

NOTES OF DECISION OF THE SUPREME COURT.

The Supreme Court held that under the act of July 13, 1866, an officer in the Regular Army, who during the

Notes of decision of Supreme Court.

rebellion accepted a commission of colonel of Volunteers, is not entitled to the three months' pay given by the acts of March 3, 1865, and of July 13, 1866, to officers of that grade on being honorably discharged, under the terms of the act, from "military service"; he resuming his duty and rank in the Regular Army, and being still in the said service. (*United States v. Merrill*, 9 Wall., p. 614.)

CLAIMS, INTEREST ON.

[12 Stat. L., p. 765, sec. 7.]

[Extract from AN ACT To amend "An act to establish a court for the investigation of claims against the United States," approved February twenty-fourth, eighteen hundred and fifty-five.]

Claims sus-
tained, how
paid.

Interest.

Payments to
be full dis-
charge, and
bar all further
claim.

Note of de-
cision by the
Supreme Court
and Court of
Claims.

SEC. 7. *And be it further enacted*, That in all cases of final judgments by said court, or on appeal by the said supreme court where the same shall be affirmed in favor of the claimant, the sum due thereby shall be paid out of any general appropriation made by law for the payment and satisfaction of private claims, on presentation to the Secretary of the Treasury of a copy of said judgment, certified by the clerk of said court of claims, and signed by the chief justice, or, in his absence, by the presiding judge, of said court. And in cases where the judgment appealed from is in favor of said claimant, or the same is affirmed by the said supreme court, interest thereon at the rate of five per centum shall be allowed from the date of its presentation to the Secretary of the Treasury for payment as aforesaid, but no interest shall be allowed subsequent to the affirmance, unless presented for payment to the Secretary of the Treasury as aforesaid: *Provided*, That no interest shall be allowed on any claim up to the time of the rendition of the judgment by said court of claims, unless upon a contract expressly stipulating for the payment of interest, and it shall be the duty of the Secretary of the Treasury, at the commencement of each Congress, to include in his report *or* [a] statement of all sums paid at the treasury on such judgments, together with the names of the parties in whose favor the same were allowed: *And it is further provided*, That such payments shall be a full discharge to the United States of all claim or demand touching any of the matters involved in the controversy: *And provided further*, That any final judgment rendered against the claimant on any claim prosecuted as aforesaid shall forever bar any further claim or demand against the United States arising out of the matters involved in the controversy.

Approved, March 3, 1863.

NOTE.—Interest on claims is apparently not sanctioned by the Supreme Court on claims against the United States. (See 7th Wallace, *Gordon v. The United States*,

page 188.) In the Treasury Department this has been the unvaried and uniform course of action, and sustained by the official opinions of several Attorney-Generals.

In an able article in the *Boston Law Review*, it is said:

A few leading principles affecting the responsibility of the United States, which have now received the sanction of judicial approval, may be briefly noticed.

First, the United States is not liable for interest unless upon special agreement, as in the public loans. Such was the uniform rule, from the earliest times, in accordance with the advice of the Attorneys General. This question was fully discussed in Todd's case, and the principle sustained by the court. It was held that the right of individuals to interest is merely conventional in its origin, depending upon law and usage, and that neither law nor usage can be found to render Government liable. As this decision has been reaffirmed, and an act of Congress, recently passed, forbids the payment of interest on Government claims, the principle is finally settled. It was also held, in Keith's case, that a resolution of Congress, directing the settlement of an account "upon principles of equity and justice," does not imply the payment of interest. (*American Law Review*, Boston, July, 1867, vol. 1, p. 657; *Court of Claims Reports*, etc.)

Interest has always been paid upon the advances of the States for war purposes, where the State has been compelled to pay interest for the benefit of the Government; it then becomes a part of the principal of her claim. Such is the case of a State which has been obliged to raise money upon interest for the suppression of hostilities against which the United States should protect her. In such cases the amount of interest actually and necessarily paid have been allowed.

The Revolutionary War.—By the acts of Congress of 5th August, 1790, and May 31, 1794, providing for the settlement of their advances during the Revolutionary War, interest was allowed and paid.

The War of 1812-1815.—The whole subject of interest upon advances of States during the War of 1812-1815 was discussed in 1824-25, in a message of President Monroe, and accompanying papers, upon the case of Virginia. (See Senate documents, 18th Cong., 1st sess., 3d vol., doc. 64.)

The act of March 3, 1825 (*United States Laws*, vol. 4, p. 132), was the result and settled the principle upon which interest has been allowed for advances in 1812-1815, and since. Virginia was allowed interest, but not "on any sum on which she has not paid interest." Interest, upon this rule, has been allowed to every State except Massachusetts, which made advances in the war of 1812-1815.

See the following cases: Maryland (*U. S. Laws*, vol. 4, p. 161), Delaware (*U. S. Laws*, vol. 4, p. 175), New York (*U. S. Laws*, vol. 4, p. 192), Pennsylvania (*U. S. Laws*, vol. 4, p. 241), South Carolina (*U. S. Laws*, vol. 4, p. 499).

The same principle was applied to the case of the advances of the city of Baltimore. (See act of Apr. 2, 1830.)

Indian and other wars.—See the following cases of the allowances of interest: Alabama (U. S. Laws, vol. 9, p. 344), Georgia (U. S. Laws, vol. 9, p. 626), Washington Territory (U. S. Laws, vol. 17, p. 429), New Hampshire (U. S. Laws, vol. 10, p. 1).

The Mexican War.—The rule allowing interest has been applied not only to States, but to corporations and individuals. See (U. S. Laws, vol. 9, p. 236) third section of the act to refund advances, etc., for the Mexican War, as follows:

That, in refunding moneys under this act, and the resolution which it amends, it shall be lawful to pay interest at the rate of six per centum per annum on all sums advanced by States, corporations, or individuals, in all cases where the State, corporation, or individual paid or lost the interest, or is liable to pay it. (See H. Rep. No. 119, 38th Cong., 1st sess.)

The interest on the Massachusetts advances was paid by act of July 8, 1870. (16 Stat., 197. See Sumner's S. Report No. 4, 1st sess. 41st Cong., April 1, 1869; Ela's H. Report No. 76, 2d sess. 41st Cong.)

The Court of Claims decided in the case of Archibold McKee et al., administrators *v.* The United States (10 Ct. Cls., p. 231), that: Where Congress directs the court to "adjust and settle" a claim according to the "rules and regulations heretofore adopted by the United States in the settlement of like cases," and it appears that Congress has generally given interest in such cases, interest will be allowed by the court, notwithstanding the provision in the amended Court of Claims act (12 Stat. L., p. 765, sec. 7) "that no interest shall be allowed on any claim unless upon a contract expressly stipulating for the payment of interest."

The judgment of the Court of Claims was affirmed by the Supreme Court of the United States.

COURT OF CLAIMS, AN ACT TO AMEND THE ACT ESTABLISHING, AND OTHER ACTS RELATING TO.

[12 Stat. L., p. 765.]

AN ACT To amend "An Act to establish a Court for the Investigation of Claims against the United States," approved February twenty-fourth, eighteen hundred and fifty-five.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there shall be appointed by the President, by and with the advice and consent of the Senate, two additional judges for the said court, to hold their offices during good behavior, who shall be qualified in the same manner, discharge the same duties, and receive the same compensation, as now provided in reference to the judges of said court; and that from the whole number of said judges the President shall in like manner appoint a chief justice for said court.

Two additional judges for the Court of Claims.

SEC. 2. *And be it further enacted*, That all petitions and bills praying or providing for the satisfaction of private claims against the Government, founded upon any law of Congress, or upon any regulation of an executive department, or upon any contract, express or implied, with the Government of the United States, shall, unless otherwise ordered by resolution of the house in which the same are presented or introduced, be transmitted by the secretary of the Senate or the clerk of the House of Representatives, with all the accompanying documents, to the court aforesaid.¹

SEC. 3. *And be it further enacted*, That the said court, in addition to the jurisdiction now conferred by law, shall also have jurisdiction of all set-offs, counter-claims, claims for damages, whether liquidated or unliquidated, or other demands whatsoever, on the part of the Government against any person making claim against the Government in said court; and upon the trial of any such cause it shall hear and determine such claim or demand both for and against the Government and claimant; and if upon the whole case it finds that the claimant is indebted to the Government, it shall under [render] judgment to that effect, and such judgment shall be final, with the right of appeal, as in other cases herein provided for. Any transcript of such judgment, filed in the clerk's office of any district or circuit court of the United States, shall be entered upon the records of the same, and shall ipso facto become and be a judgment of such district or circuit court, and shall be enforced in like manner as other judgments therein.

SEC. 4. *And be it further enacted*, That the said court of claims shall hold one annual session, commencing on the first Monday in October in each year, and continuing so long as may be necessary for the prompt disposition of the business of the court. The said court may prescribe rules and regulations for practice therein, and it may punish for contempt, in the manner prescribed by common law. It may appoint commissioners, and may generally exercise such powers as are necessary to carry out the powers herein granted to it. The judges, solicitors, and clerks of said court shall be admitted to the use of the congressional library, and also the law library, until a law library be provided for them. The said court may appoint a bailiff, who shall hold his office during four years, unless sooner removed by said court for cause, and who shall receive a salary of one thousand dollars, payable quarterly. The judges and clerks of said court may administer oaths and affirmations, take acknowledgments of instruments in writing, and give certificates of the same. Said court shall have a seal, with such device as it may order. Members of either house of Congress shall not practice in said court of claims.

All petitions and bills for private claims against Government to be sent to court.

Court to consider set-offs, etc., for Government.

If court finds that claimant owes Government, to render judgment therefor.

Transcript of judgment to be entered in district, etc., court, and be enforced like other judgments.

Annual session to commence 1st Monday in October.

Rules.

Commissioners.

Law library.

Bailiff.

Salary.

Oaths, etc.

Seal.

Members of Congress not to practice in Court of Claims.

¹ This court has no jurisdiction of cases arising under the revenue laws. *Nichols v. The United States* (7 Wall., p. 122).

Appeals to
Supreme Court.

When to be
taken.

When an ap-
peal may be
had without
reference to
amount in con-
trovery.

Solicitor and
assistants, how
appointed.

Duty.

No fee but
salary.

Claims sus-
tained, how
paid.

Interest.

SEC. 5. *And be it further enacted*, That either party may appeal to the supreme court¹ of the United States from any final judgment or decree which may hereafter be rendered in any case by said court wherein the amount in controversy exceeds three thousand dollars, under such regulations as the said supreme court may direct: *Provided*, That such appeal shall be taken within ninety days after the rendition of such judgment or decree: *And provided, further*, That when the judgment or decree will affect a class of cases, or furnish a precedent for the future action of any executive department of the Government in the adjustment of such class of cases, or a constitutional question, and such facts shall be certified to by the presiding justice of the court of claims, the supreme court shall entertain an appeal on behalf of the United States, without regard to the amount in controversy.

SEC. 6. *And be it further enacted*, That the solicitor, assistant solicitor, and deputy solicitor of said court, shall hereafter be appointed by the President, by and with the advice and consent of the Senate, and it shall be their duty faithfully and diligently to defend the United States in all matters and cases before said court of claims; and in all cases taken by appeal therefrom to the supreme court; and no other fee or compensation than the salary of said solicitor, and assistant and deputy solicitors, shall hereafter, in any case, be paid to either of them and no fee or compensation for services in either the supreme court or court of claims shall hereafter be allowed or paid in any case by the United States.

SEC. 7. *And be it further enacted*, That in all cases of final judgments by said court, or on appeal by the said supreme court where the same shall be affirmed in favor of the claimant, the sum due thereby shall be paid out of any general appropriation made by law for the payment and satisfaction of private claims, on presentation to the Secretary of the Treasury of a copy of said judgment, certified by the clerk of said court of claims, and signed by the chief justice, or, in his absence, by the presiding judge, of said court. And in cases where the judgment appealed from is in favor of said claimant, or the same is affirmed by the said supreme court, interest thereon at the rate of five per centum shall be allowed from the date of its presentation to the Secretary of the Treasury for payment as aforesaid, but no interest shall be allowed subsequent to the affirmance, unless presented for payment to the Secretary of the Treasury as aforesaid: *Provided*, That no interest shall be allowed on any claim up to the time of the rendition of the judgment by said court of claims, unless upon a contract expressly stipulating for the payment of interest, and it shall be the duty of the

¹ This clause giving to the Supreme Court appellate jurisdiction to review the decisions of the Court of Claims is unconstitutional. (Gordon v. United States, 2 Wall., p. 561.)

Secretary of the Treasury, at the commencement of each Congress, to include in his report or [a] statement of all sums paid at the treasury on such judgments, together with the names of the parties in whose favor the same were allowed: *And it is further provided*, That such payments shall be a full discharge to the United States of all claim or demand touching any of the matters involved in the controversy: *And provided further*, That any final judgment rendered against the claimant on any claim prosecuted as aforesaid shall forever bar any further claim or demand against the United States arising out of the matters involved in the controversy.

Payments to be a full discharge, and bar all further claim.

SEC. 8. *And be it further enacted*, That it shall be lawful for said court, at the instance of the solicitor for the United States, to make an order in any case pending in said court, directing that the claimant or claimants in such case, or any one or more of them, shall appear, upon reasonable notice, before any commissioner of said court, and be examined on oath or affirmation touching any or all matters pertaining to said claim. And the examination of such claimant or claimants shall be reduced to writing by the said commissioner, and be returned to and filed in said court, and may, at the discretion of the solicitor for the United States, be read and used as evidence on the trial of said cause. And if any claimant or claimants, after such order has been made, and due and reasonable notice thereof given to him or them, shall fail to appear or shall refuse to testify or answer fully as to all matters within his knowledge material to the issue, the said court may, in its discretion, order that the said cause shall not be brought forward for trial until the said claimant or claimants shall have fully complied with the order of said court in the premises.

Claimant may be examined on oath.

Proceedings.

Examination to be reduced to writing.

If claimants neglect or refuse.

SEC. 9. *And be it further enacted*, That the jurisdiction of the said court shall not extend to or include any claim against the Government not pending in said court on the first day of December, Anno Domini eighteen hundred and sixty-two, growing out of or dependent on any treaty stipulation entered into with foreign nations or with the Indian tribes.

Court not to have jurisdiction of certain claims.

SEC. 10. *And be it further enacted*, That every claim against the United States, cognizable by the court of claims, shall be forever barred unless the petition setting forth a statement of the claim be filed in the court or transmitted to it under the provisions of this act within six years after the claim first accrues: *Provided*, That claims which have accrued six years before the passage of this act shall not be barred if the petition be filed in the court or transmitted as aforesaid within three years after the passage of this act: *And provided, further*, That the claims of married women first accrued during marriage, of persons under the age of twenty-one years first accruing during minority, and of idiots, lunatics, insane

Claims to be filed in court within 6 years.

Proviso.

Persons under disability.

persons, and persons beyond seas at the time the claim accrued, entitled to the claim, shall not be barred if the petition be filed in the court or transmitted, as aforesaid, within three years after the disability has ceased; but no other disability than those enumerated shall prevent any claim from being barred, nor shall any of the said disabilities operate cumulatively.

Attempts to practice any fraud upon United States, how punished.

SEC. 11. *And be it further enacted*, That any person or persons who shall corruptly practise or attempt to practise any fraud against the United States in the proof, statement, establishment, or allowance of any claim, or any part of any claim against the United States, shall ipso facto forfeit the same to the Government; and it shall be the duty of the court of claims, in such cases, to find specifically that such fraud was practised or attempted to be practised, and thereupon give judgment that such claim is forfeited to the Government, and that the claimant be forever barred from prosecuting the same. Appeals may be taken from the court of claims to the supreme court, in all such cases, on all questions of law, in the manner herein provided for appeals in other cases.

Appeals.

Petitions to be verified by affidavit.

SEC. 12. *And be it further enacted*, That any petition filed under this act shall be verified by the affidavit of the claimant, his agent, or attorney, stating that no assignment or transfer of said claim, or any part thereof, or any interest therein, has been made, except as in said petition stated; that said claimant is justly entitled to the amount therein claimed from the United States, after allowing all just credits and offsets; and that he believes the facts as stated in said petition are true: *Provided, however*, That in order to authorize the said court to render a judgment in favor of any claimant, if a citizen of the United States, it shall be set forth in the petition that the claimant, and the original and every prior owner thereof where the claim has been assigned, has at all times borne true allegiance to the Government of the United States, and whether a citizen or not, that he has not in any way voluntarily aided, abetted, or given encouragement to rebellion against the said Government, which allegations may be traversed by the Government, and if on the trial such issue shall be decided against the claimant, his petition shall be dismissed.

Proviso.

Repeal of inconsistent laws.

SEC. 13. *And be it further enacted*, That all laws and parts [of laws] inconsistent with the provisions of this act are hereby repealed.

Money not to be paid out for claims until appropriated upon estimates.

SEC. 14. *And be it further enacted*, That no money shall be paid out of the treasury for any claim passed upon by the court of claims till after an appropriation therefor shall be estimated for by the Secretary of the Treasury.

Approved, March 3, 1863.

NOTE.—The above act received a judicial construction by the Court of Claims in the case of Joseph E. Nourse et al. (2 C. Cls. R., p. 214), in which they held that the judgments of the Court of Claims, as it existed under the act of February 24, 1855 (10 Stat. L., p. 612), and prior to its reorganization under the act of March 3, 1863, have not the final and conclusive character of judicial civil decrees, and this court can not give effect to the decree in a case reported to Congress and still pending there.

[13 Stat. L., p. 381.]

[Extract from AN ACT To restrict the jurisdiction of the Court of Claims, and to provide for the payment of certain demands for quartermasters' stores and subsistence supplies furnished to the Army of the United States.] July 4, 1864.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the jurisdiction of the court of claims shall not extend to or include any claim against the United States growing out of the destruction or appropriation of, or damage to, property by the army or navy, or any part of the army or navy, engaged in the suppression of the rebellion, from the commencement to the close thereof.

Jurisdiction of Court of Claims not to extend to certain claims.

* * * * *

Approved, July 4, 1864.

[14 Stat. L., p. 9.]

AN ACT In relation to the Court of Claims.

Mar. 17, 1866.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the fourteenth section of an act approved the third day of March, anno Domini eighteen hundred and sixty-three, entitled "An act to amend an act to establish a court for the investigation of claims against the United States," approved February twenty-fourth, eighteen [hundred] and fifty-five, be, and the same is hereby, repealed; and from the final judgment, or decree, in all cases heretofore decided by the Court of Claims, of the character mentioned in the fifth section of said act of March third, eighteen hundred and sixty-three, an appeal shall be allowed to the Supreme Court of the United States, at any time within ninety days after the passage of this act, except in such cases where the amounts found due by said Court have been paid at the treasury.

Repeal of S. 14 of act of 1863, ch. 92. Vol. xii, p. 768.

Appeals from Court of Claims to the Supreme Court of the United States.

SEC. 2. *And be it further enacted,* That the regular session of the Court of Claims shall hereafter commence on the first Monday of December in each year.

Regular session of Court of Claims to commence when.

Clerk of Court of Claims, at end of every term, to send copy of its decisions to heads of departments, etc.

SEC. 3. *And be it further enacted*, That at the end of every term of the Court of Claims, the Clerk of said Court transmit a copy of the decisions thereof to the heads of Departments; to the Solicitor, Comptrollers, and Auditors of the Treasury; to the Commissioners of the General Land Office and of Indian Affairs; to the Chiefs of Bureaus; and to other officers charged with adjusting claims against the United States.

Approved, March 17, 1866.

[14 Stat. L., p. 44.]

May 9, 1866.

AN ACT To extend the jurisdiction of the Court of Claims.

Court of Claims to hear and determine certain claims.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Court of Claims shall have jurisdiction to hear and determine the claim of any paymaster, quartermaster, commissary of subsistence, or other disbursing officer of the United States, or of his administrators or executors, for relief from responsibility on account of losses by capture or otherwise, while in the line of his duty, of government funds, vouchers, records, and papers in his charge, and for which such officer was and is held responsible: *Provided*, That an appeal may be taken to the Supreme Court, as in other cases.

Appeal.

Decree, and its effect.

SEC. 2. *And be it further enacted*, That whenever said court shall have ascertained the facts of any such loss to have been without fault or neglect on the part of any such officer, it shall make a decree, setting forth the amount thereof, upon which the proper accounting officers of the treasury shall allow to such officer the amount so decreed as a credit in the settlement of his accounts.

Approved, May 9, 1866.

[14 Stat. L., p. 397.]

AN ACT To declare the sense of an act entitled "An act to restrict the jurisdiction of the Court of Claims, and to provide for the payment of certain demands for quartermaster's stores and subsistence supplies furnished to the Army of the United States," as follows:

Claims for supplies, etc., taken or used by Union troops, or for injuries caused by them in a State, etc., declared in insurrection, or, etc., not to be entertained by Court of Claims, Tennessee and West Virginia excepted.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the provisions of chapter 240 of the acts of the Thirty-eighth Congress, first session, approved July 4, 1864, shall not be construed to authorize the settlement of any claim for supplies or stores taken or furnished for the use of or used by the armies of the United States, nor for the occupation of or injury to real estate, nor for the consumption, appropriation, or destruction of or damage to personal property by the military authorities or troops.

of the United States when such claim originated during the war for the suppression of the southern rebellion in a State, or any part of a State, declared in insurrection by the proclamation of the President of the United States, dated July 1, 1862, or in a State which, by an ordinance of secession, attempted to withdraw from the United States Government: *Provided*, That nothing herein contained shall repeal or modify the effects of any act or joint resolution extending the provisions of the said act of July 4, 1864, to the loyal citizens of the State of Tennessee, or to the State of West Virginia, or any county thereof.

Indorsed by the President: "Received February 9, 1867."

[NOTE BY THE STATE DEPARTMENT.—The foregoing act having been presented to the President of the United States for his approval, and not having been returned by him to the House of Congress in which it originated within the time prescribed by the Constitution of the United States, has become a law without his approval.]

[15 Stat. L., p. 75.]

AN ACT To provide for appeals from the Court of Claims and for other purposes.

June 25,
1868.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That an appeal to the Supreme Court of the United States shall be allowed on behalf of the United States from all the final judgments of the said court of claims adverse to the United States, whether such judgments shall have been rendered by virtue of the general or any special power or jurisdiction of said court under the limitations now provided by law for other cases of appeal from said court.

Appeal allowed to Supreme Court from all judgments of Court of Claims adverse to United States.

SEC. 2. *And be it further enacted*, That said court of claims, at any time while any suit or claim is pending before or on appeal from said court, or within two years next after the final disposition of any such suit or claim, may, on motion on behalf of the United States, grant a new trial in any such suit or claim and stay the payment of any judgment therein, upon such evidence (although the same may be cumulative or other) as shall reasonably satisfy said court that any fraud, wrong, or injustice in the premises has been done to the United States; but until an order is made staying the payment of a judgment, the same shall be payable and paid as now provided by law.

New trials, within what time and for what cause.

SEC. 3. *And be it further enacted*, That whenever it shall be material in any suit or claim before any court to ascertain whether any person did or did not give any aid or comfort to the late rebellion, the claimant or party asserting the loyalty of any such person to the United

Party asserting loyalty of any person during rebellion to prove same affirmatively.

Voluntary residence in rebel State to be prima facie evidence of giving aid, etc., to rebellion.

Claimants and persons interested in claims to be incompetent witnesses;

may be examined by United States. 1863, ch. 92, s. 8. Vol. xii, p. 766.

Attorney-General and assistants to prosecute, etc., all suits in court of claims for United States.

Two assistant attorneys-general authorized; term of office, salary, etc.

Offices of solicitor, assistant and deputy solicitor, and Assistant Attorney-General abolished.

Attorney-General may appoint two additional clerks.

Attorney-General and assistants in certain suits against United States in court of claims to call on departments, etc.

States during such rebellion, shall be required to prove affirmatively that such person did, during said rebellion, consistently adhere to the United States, and did give no aid or comfort to persons engaged in said rebellion; and the voluntary residence of any such person in any place where, at any time during such residence, the rebel force or organization held sway, shall be prima facie evidence that such person did give aid and comfort to said rebellion and to the persons engaged therein.

SEC. 4. *And be it further enacted*, That no plaintiff or claimant, or any person from or through whom any such plaintiff or claimant derives his alleged title, claim, or right against the United States, or any person interested in any such title, claim, or right shall be a competent witness in the court of claims in supporting any such title, claim, or right, and no testimony given by such plaintiff, claimant, or person shall be used: *Provided*, That the United States shall, if they see cause, have the right to examine such plaintiff, claimant, or person as a witness under the regulations and with the privileges provided in section eight of the act passed March third, eighteen hundred and sixty-three, entitled "An act to amend an act to establish a court for the investigation of claims against the United States," approved February twenty-fourth, eighteen hundred and fifty-five.

SEC. 5. *And be it further enacted*, That from and after the first day of July, eighteen hundred and sixty-eight, the Attorney-General of the United States for the time being shall, with his assistants, attend to the prosecution and defence of all matters and suits in the court of claims on behalf of the United States. There shall be appointed by the President, by and with the advice and consent of the Senate, two assistant attorneys-general, who shall hold their offices for four years respectively, unless sooner lawfully removed, and whose salaries shall be four thousand dollars each, per year, payable quarterly, and who shall be in lieu of the solicitor, assistant solicitor, and deputy solicitor of the court of claims, and of the assistant attorney-general now provided for by law; and the existing offices of solicitor, assistant solicitor, and deputy solicitor, of the court of claims, and of assistant attorney-general, are hereby abolished from and after the first day of July, eighteen hundred and sixty-eight. The Attorney-General shall have power to appoint two additional clerks of the fourth class, and one clerk at a salary not exceeding two thousand dollars, in his office.

SEC. 6. *And be it further enacted*, That it shall also be the duty of the said Attorney-General and his assistants, in all cases brought against the United States in said court of claims founded upon any contract, agreement, or transaction with any executive department, or any bureau, officer, or agent of such department, or where the

matter or thing on which the claim is based shall have been passed upon and decided by any department, bureau, or officer intrusted by law or department regulations with the settlement and adjustment of such claims, demands, or accounts, to transmit to said department, bureau, or officer, as aforesaid, a printed copy of the petition filed by the claimant in such case, with a request that the said department, bureau, or officer to whom the same shall be so transmitted as aforesaid, will furnish to said Attorney-General all facts, circumstances, and evidence touching said claim as is or may be in the possession or knowledge of the said department, bureau, or officer; and it shall be the duty of the said department, bureau, or officer to whom such petition may be transmitted and such request preferred as aforesaid, without delay, and within a reasonable time, to furnish said Attorney-General with a full statement of all the facts, information, and proofs which are or may be within the knowledge or in the possession of said department, bureau, or officer, relating to the claim aforesaid. Such statement shall also contain a reference to or description of all official documents or papers, if any, as may or do furnish proof of facts referred to in said statement, or that may be necessary and proper for the defence of the United States against the said claim, together with the department, office, or place where the same is kept or may be procured. And if the said claim shall have been passed upon and decided by the said department, bureau, or officer, the statement or answer to be transmitted to said Attorney-General, as hereinbefore provided, shall succinctly state the reasons and principles upon which such decision shall have been based. In all cases where such decision shall have been made upon any act of Congress, or upon any section or clause of such act, the same shall be cited specifically. And if any previous interpretation or construction shall have been given to such act, section, or clause, by the said department or bureau transmitting such statement, the same shall be set forth succinctly in said statement, and a copy of the opinion filed, if any, shall be annexed to such statement and transmitted with the same to the Attorney-General aforesaid. And where any decision in the case shall have been based upon any regulation of an executive department, or where such regulation shall or may, in the opinion of the department, bureau, or officer transmitting such statement, have any bearing upon the claim in suit, the same shall be distinctly referred to and quoted in extenso in the statement transmitted to said Attorney-General: *Provided, however,* That where there shall be pending in said court more than one case, or a class of cases, the defence to which shall rest upon the same facts, circumstances, and proofs, the said department, bureau, or officer shall only be required to certify and transmit one

Departments, bureaus, etc., to furnish statement upon call of Attorney-General.

Statement to contain what;

official documents and papers;

decisions of department, etc.;

if upon acts of Congress;

upon regulations of an executive department.

One statement to suffice for a class of cases.

statement of the same, and such statement shall be held to apply to all such classes of cases as if made out, certified, and transmitted in each case respectively.

Hheads of departments in certain cases may send claim, etc., to Court of Claims, to be proceeded in as though originally voluntarily commenced there by claimant.

Secretary of Treasury may send accounts, etc., to Court of Claims for trial, etc.

Cases only to be referred over which court would have jurisdiction if commenced by claimant.

Proceedings in these cases.

Final judgments and decrees, how paid.

Claims pending in other courts not to be prosecuted in Court of Claims unless prior suit is withdrawn, etc.

SEC. 7. *And be it further enacted*, That it shall and may be lawful for the head of any executive department, whenever any claim is made upon said department involving disputed facts or controverted questions of law, where the amount in controversy exceeds three thousand dollars, or where the decision will affect a class of cases or furnish a precedent for the future action of any executive department in the adjustment of a class of cases, without regard to the amount involved in the particular case, or where any authority, right, privilege, or exemption is claimed or denied under the Constitution of the United States, to cause such claim, with all the vouchers, papers, proofs, and documents pertaining thereto, to be transmitted to the court of claims, and the same shall be there proceeded in as if originally commenced by the voluntary action of the claimant. And the Secretary of the Treasury may, upon the certificate of any auditor or comptroller of the treasury, direct any account, matter, or claim of the character, amount, or class described or limited in this section to be transmitted, with all the vouchers, papers, documents, and proofs pertaining thereto, to the said court of claims, for trial and adjudication: *Provided, however*, That no case shall be referred by any head of a department unless it belongs to one of the several classes of cases to which, by reason of the subject-matter and character, the said court of claims might, under existing laws, take jurisdiction on such voluntary action of the claimant. And all the cases mentioned in this section which shall be transmitted by the head of any executive department, or upon the certificate of any auditor or comptroller, shall be proceeded in as other cases pending in said court, and shall, in all respects, be subject to the same rules and regulations; and appeals from the final judgments or decrees of said court therein to the Supreme Court of the United States shall be allowed in the manner now provided by law. The amount of the final judgments or decrees in such cases so transmitted to said court, where rendered in favor of the claimants, shall in all cases be paid out of any specific appropriation applicable to the same, if any such there be; and where no such appropriation exists, the same shall be paid in the same manner as other judgments of said court.

SEC. 8. *And be it further enacted*, That no person shall file or prosecute any claim or suit in the court of claims, or an appeal therefrom, for or in respect to which he or any assignee of his shall have commenced and has pending any suit or process in any other court against any officer or person who, at the time of the cause of action alleged in such suit or process arose, was in respect thereto acting or professing to act, mediately or immedi-

ately, under the authority of the United States, unless such suit or process, if now pending in such other court, shall be withdrawn or dismissed within thirty days after the passage of this act.

SEC. 9. *And be it further enacted*, That it shall be the duty of the clerk of the said court of claims to transmit to Congress, at the commencement of every December session, a full and complete statement of all the judgments rendered by the said court for the previous year, stating the amounts thereof and the parties in whose favor rendered, together with a brief synopsis of the nature of the claims upon which said judgments have been rendered.

Clerk of Court of Claims to transmit to Congress statement of judgments rendered by said court, etc.

SEC. 10. *And be it further enacted*, That all provisions of any act incompatible herewith be, and the same are hereby, repealed.

Repeal of inconsistent laws.

APPROVED, June 25, 1868.

NOTE.—The Revised Statutes (sec. 1066) declare that the jurisdiction of the Court of Claims shall not extend to claims “growing out of or dependent upon any treaty stipulation.” The purpose is to prevent the court from interpreting and enforcing treaty obligations.

Claims growing out of treaties not cognizable therein.

NOTE.—The Court of Claims held that the statute of limitations, which provides that claims against the Government shall be forever barred unless suit be brought “within six years after the claim first accrues,” does not begin to run if there be no person in existence when the claim accrues who is qualified to sue upon it. (See 9th Court of Claims, *Fulenweider's case*, p. 403.)

Notes of decisions by courts.

The statute of limitations does not preclude jurisdiction of a captured and abandoned property case referred to the Court of Claims by either of the Houses of Congress. (See *S. S. Webb & Co. v. The United States*, 20 C. Cls. R., p. 487.)

A voluntary acceptance by a claimant of a sum smaller than one claimed, as a full satisfaction of the whole, and acknowledging this in a receipt for the amount paid, the demand having been disputed for a long time and the smaller sum accepted without objection or protest, is a bar to further claim. (*United States v. Child & Co.*, 12 Wall., p. 232.)

1. Congress alone can take a claim out of the operation of the statute of limitations.

2. Either of the Houses of Congress can authorize the judicial investigation of the facts relating to a claim which in 1883 was barred, but not a committee. (26 Court of Claims, *Balmer v. The United States*, p. 82.)

NOTE.—The following table indicates the magnitude of the claims which the Court of Claims has been called upon to investigate since 1867. As no such returns were made previous to that date, the amount of business transacted in the earlier years can not be ascertained without considerable investigation; but it was, no doubt, about the same in proportion to that of subsequent years.

Table showing amount of claims disposed of by Court of Claims.

December term.	Aggregate claimed.	Aggregate recovered.
1867.....	\$2,848,140.26	\$810,628.38
1868.....	3,335,803.24	1,228,643.31
1869.....	6,073,163.55	953,597.27
1870.....	5,981,314.84	1,224,757.20
1871.....	3,716,724.69	2,354,852.18
1872.....	7,079,608.29	3,884,973.06
1873.....	6,274,157.41	2,418,510.85
1874.....	9,064,061.85	2,997,374.23
1875.....	6,065,513.53	1,138,678.58
1876.....	6,848,492.46	251,728.89
1877.....	3,622,624.34	256,267.31
1878.....	13,939,912.08	1,017,182.32
1879.....	1,681,732.80	331,332.86
1880.....	3,784,279.86	902,014.54
1881.....	4,241,011.39	854,354.50
1882.....	3,454,377.17	178,016.48
1883.....	3,017,721.82	468,998.13
1884.....	2,266,977.75	217,341.88
1885.....	3,614,783.96	339,603.36
	97,210,401.29	21,828,845.33

LAWS OF WAR, SUMMARY OF.

SUMMARY OF LAWS OF WAR, PREPARED BY FRANCIS LIEBER, LL. D., AND REVISED BY A BOARD OF OFFICERS, OF WHICH MAJ. GEN. E. A. HITCHCOCK WAS PRESIDENT, ETC.

GENERAL ORDERS, } WAR DEPARTMENT,
No. 100. } ADJUTANT GENERAL'S OFFICE,
Washington, April 24, 1863.

The following "Instructions for the Government of Armies of the United States in the Field," prepared by Francis Lieber, LL. D., and revised by a board of officers, of which Maj. Gen. E. A. Hitchcock is president, having been approved by the President of the United States, he commands that they be published for the information of all concerned.

By order of the Secretary of War:

E. D. TOWNSEND,
Assistant Adjutant General.

INSTRUCTIONS FOR THE GOVERNMENT OF ARMIES OF THE UNITED STATES IN THE FIELD.

SECTION I.—*Martial law—Military jurisdiction—Military necessity—Retaliation.*

1. A place, district, or country occupied by an enemy stands, in consequence of the occupation, under the martial law of the invading or occupying army, whether any proclamation declaring martial law, or any public warning to the inhabitants, has been issued or not. Martial law is the immediate and direct effect and consequence of occupation or conquest.

The presence of a hostile army proclaims its martial law.

2. Martial law does not cease during the hostile occupation, except by special proclamation, ordered by the commander in chief; or by special mention in the treaty of peace concluding the war, when the occupation of a place or territory continues beyond the conclusion of peace as one of the conditions of the same.

3. Martial law in a hostile country consists in the suspension, by the occupying military authority, of the criminal and civil law, and of the domestic administration and government in the occupied place or territory, and in the substitution of military rule and force for the same, as well as in the dictation of general laws, as far as military necessity requires this suspension, substitution, or dictation.

The commander of the forces may proclaim that the administration of all civil and penal law shall continue either wholly or in part, as in times of peace, unless otherwise ordered by the military authority.

4. Martial law is simply military authority exercised in accordance with the laws and usages of war. Military oppression is not martial law; it is the abuse of the power which that law confers. As martial law is executed by military force, it is incumbent upon those who administer it to be strictly guided by the principles of justice, honor, and humanity—virtues adorning a soldier even more than other men, for the very reason that he possesses the power of his arms against the unarmed.

5. Martial law should be less stringent in places and countries fully occupied and fairly conquered. Much greater severity may be exercised in places or regions where actual hostilities exist, or are expected and must be prepared for. Its most complete sway is allowed—even in the commander's own country—when face to face with the enemy, because of the absolute necessities of the case, and of the paramount duty to defend the country against invasion.

To save the country is paramount to all other considerations.

6. All civil and penal law shall continue to take its usual course in the enemy's places and territories under martial law, unless interrupted or stopped by orders of the occupying military power; but all the functions of the hostile government—legislative, executive, or administrative—whether of a general, provincial, or local character, cease under martial law, or continue only with the sanction, or, if deemed necessary, the participation of the occupier or invader.

7. Martial law extends to property, and to persons, whether they are subjects of the enemy or aliens to that government.

8. Consuls, among American and European nations, are not diplomatic agents. Nevertheless, their offices and persons will be subjected to martial law in cases of urgent

necessity only; their property and business are not exempted. Any delinquency they commit against the established military rule may be punished as in the case of any other inhabitant, and such punishment furnishes no reasonable ground for international complaint.

9. The functions of ambassadors, ministers, or other diplomatic agents, accredited by neutral powers to the hostile government cease, so far as regards the displaced government; but the conquering or occupying power usually recognizes them as temporarily accredited to itself.

10. Martial law affects chiefly the police and collection of public revenue and taxes, whether imposed by the expelled government or by the invader, and refers mainly to the support and efficiency of the army, its safety, and the safety of its operations.

11. The law of war does not only disclaim all cruelty and bad faith concerning engagements concluded with the enemy during the war, but also the breaking of stipulations solemnly contracted by the belligerents in time of peace, and avowedly intended to remain in force in case of war between the contracting powers.

It disclaims all extortions and other transactions for individual gain; all acts of private revenge, or connivance at such acts.

Offenses to the contrary shall be severely punished, and especially so if committed by officers.

12. Whenever feasible, martial law is carried out in cases of individual offenders by military courts; but sentences of death shall be executed only with the approval of the chief executive, provided the urgency of the case does not require a speedier execution, and then only with the approval of the chief commander.

13. Military jurisdiction is of two kinds: First, that which is conferred and defined by statute; second, that which is derived from the common law of war. Military offenses under the statute law must be tried in the manner therein directed, but military offenses which do not come within the statute must be tried and punished under the common law of war. The character of the courts which exercise these jurisdictions depends upon the local laws of each particular country.

In the armies of the United States the first is exercised by courts-martial, while cases which do not come within the "Rules and Articles of War," or the jurisdiction conferred by statute on courts-martial, are tried by military commissions.

14. Military necessity, as understood by modern civilized nations, consists in the necessity of those measures which are indispensable for securing the ends of the war, and which are lawful according to the modern law and usages of war.

15. Military necessity admits of all direct destruction of life or limb of armed enemies, and of other persons

whose destruction is incidentally unavoidable in the armed contests of the war; it allows of the capturing of every armed enemy, and every enemy of importance to the hostile government or of peculiar danger to the captor; it allows of all destruction of property and obstruction of the ways and channels of traffic, travel, or communication, and of all withholding of sustenance or means of life from the enemy; of the appropriation of whatever an enemy's country affords necessary for the subsistence and safety of the army, and of such deception as does not involve the breaking of good faith either positively pledged, regarding agreements entered into during the war, or supposed by the modern law of war to exist. Men who take up arms against one another in public war do not cease on this account to be moral beings, responsible to one another, and to God.

16. Military necessity does not admit of cruelty—that is, the infliction of suffering for the sake of suffering or for revenge, nor of maiming or wounding, except in fight, nor of torture to extort confessions. It does not admit of the use of poison in any way, nor of the wanton devastation of a district. It admits of deception, but disclaims acts of perfidy; and, in general, military necessity does not include any act of hostility which makes the return to peace unnecessarily difficult.

17. War is not carried on by arms alone. It is lawful to starve the hostile belligerent, armed or unarmed, so that it leads to the speedier subjection of the enemy.

18. When a commander of a besieged place expels the noncombatants, in order to lessen the number of those who consume his stock of provisions, it is lawful, though an extreme measure, to drive them back, so as to hasten on the surrender.

19. Commanders, whenever admissible, inform the enemy of their intention to bombard a place, so that the noncombatants, and especially the women and children, may be removed before the bombardment commences. But it is no infraction of the common law of war to omit this to inform the enemy. Surprise may be a necessity.

20. Public war is a state of armed hostility between sovereign nations or governments. It is a law and requisite of civilized existence that men live in political, continuous societies, forming organized units, called states or nations, whose constituents bear, enjoy, and suffer, advance and retrograde together, in peace and in war.

21. The citizen or native of a hostile country is thus an enemy, as one of the constituents of the hostile state or nation, and as such is subjected to the hardships of the war.

22. Nevertheless, as civilization has advanced during the last centuries, so has likewise steadily advanced, especially in war on land, the distinction between the private individual belonging to a hostile country and the

hostile country itself, with its men in arms. The principle has been more and more acknowledged that the unarmed citizen is to be spared in person, property, and honor as much as the exigencies of war will admit.

23. Private citizens are no longer murdered, enslaved, or carried off to distant parts, and the inoffensive individual is as little disturbed in his private relations as the commander of the hostile troops can afford to grant in the overruling demands of a vigorous war.

24. The almost universal rule in remote times was, and continues to be with barbarous armies, that the private individual of the hostile country is destined to suffer every privation of liberty and protection, and every disruption of family ties. Protection was, and still is with uncivilized people, the exception.

25. In modern regular wars of the Europeans, and their descendants in other portions of the globe, protection of the inoffensive citizen of the hostile country is the rule; privation and disturbance of private relations are the exceptions.

26. Commanding generals may cause the magistrates and civil officers of the hostile country to take the oath of temporary allegiance or an oath of fidelity to their own victorious government or rulers, and they may expel every one who declines to do so. But whether they do so or not, the people and their civil officers owe strict obedience to them as long as they hold sway over the district or country, at the peril of their lives.

27. The law of war can no more wholly dispense with retaliation than can the law of nations, of which it is a branch. Yet civilized nations acknowledge retaliation as the sternest feature of war. A reckless enemy often leaves to his opponent no other means of securing himself against the repetition of barbarous outrage.

28. Retaliation will, therefore, never be resorted to as a measure of mere revenge, but only as a means of protective retribution, and, moreover, cautiously and unavoidably; that is to say, retaliation shall only be resorted to after careful inquiry into the real occurrence, and the character of the misdeeds that may demand retribution.

Unjust or inconsiderate retaliation removes the belligerents further and further from the mitigating rules of regular war, and by rapid steps leads them nearer to the internecine wars of savages.

29. Modern times are distinguished from earlier ages by the existence, at one and the same time, of many nations and great governments related to one another in close intercourse.

Peace is their normal condition; war is the exception. The ultimate object of all modern war is a renewed state of peace.

The more vigorously wars are pursued, the better it is for humanity. Sharp wars are brief.

30. Ever since the formation and coexistence of modern nations, and ever since wars have become great national wars, war has come to be acknowledged not to be its own end, but the means to obtain great ends of state, or to consist in defense against wrong; and no conventional restriction of the modes adopted to injure the enemy is any longer admitted; but the law of war imposes many limitations and restrictions on principles of justice, faith, and honor.

SECTION II.—*Public and private property of the enemy—Protection of persons, and especially of women; of religion, the arts, and sciences—Punishment of crimes against the inhabitants of hostile countries.*

31. A victorious army appropriates all public money, seizes all public movable property until further direction by its government, and sequesters for its own benefit or of that of its government all the revenues of real property belonging to the hostile government or nation. The title to such real property remains in abeyance during military occupation, and until the conquest is made complete.

32. A victorious army, by the martial power inherent in the same, may suspend, change, or abolish, as far as the martial power extends, the relations which arise from the services due, according to the existing laws of the invaded country, from one citizen, subject, or native of the same to another.

The commander of the Army must leave it to the ultimate treaty of peace to settle the permanency of this change.

33. It is no longer considered lawful—on the contrary, it is held to be a serious breach of the law of war—to force the subjects of the enemy into the service of the victorious government, except the latter should proclaim, after a fair and complete conquest of the hostile country or district, that it is resolved to keep the country, district, or place permanently as its own and to make it a portion of its own country.

34. As a general rule, the property belonging to churches, to hospitals, or other establishments of an exclusively charitable character, to establishments of education, or foundations for the promotion of knowledge, whether public schools, universities, academies of learning or observatories, museums of the fine arts, or of a scientific character, such property is not to be considered public property in the sense of paragraph 31; but it may be taxed or used when the public service may require it.

35. Classical works of art, libraries, scientific collections, or precious instruments, such as astronomical telescopes, as well as hospitals, must be secured against all avoidable injury, even when they are contained in fortified places whilst besieged or bombarded.

36. If such works of art, libraries, collections, or instruments belonging to a hostile nation or government can be removed without injury, the ruler of the conquering State or nation may order them to be seized and removed for the benefit of the said nation. The ultimate ownership is to be settled by the ensuing treaty of peace.

In no case shall they be sold or given away, if captured by the armies of the United States, nor shall they ever be privately appropriated or wantonly destroyed or injured.

37. The United States acknowledge and protect, in hostile countries occupied by them, religion and morality; strictly private property; the persons of the inhabitants, especially those of women, and the sacredness of domestic relations. Offenses to the contrary shall be rigorously punished.

This rule does not interfere with the right of the victorious invader to tax the people or their property, to levy forced loans, to billet soldiers, or to appropriate property, especially houses, lands, boats or ships, and churches, for temporary and military uses.

38. Private property, unless forfeited by crimes or by offenses of the owner, can be seized only by way of military necessity, for the support or other benefit of the Army or of the United States.

If the owner has not fled the commanding officer will cause receipt to be given, which may serve the spoliated owner to obtain indemnity.

39. The salaries of civil officers of the hostile government who remain in the invaded territory and continue the work of their office, and can continue it according to the circumstances arising out of the war—such as judges, administrative or police officers, officers of city or communal governments—are paid from the public revenue of the invaded territory until the military government has reason wholly or partially to discontinue it. Salaries or incomes connected with purely honorary titles are always stopped.

40. There exists no law or body of authoritative rules of action between hostile armies, except that branch of the law of nature and nations which is called the law and usages of war on land.

41. All municipal law of the ground on which the armies stand, or of the countries to which they belong, is silent and of no effect between armies in the field.

42. Slavery, complicating and confounding the ideas of property (that is, of a *thing*) and of personality (that is, of *humanity*), exists according to municipal or local law only. The law of nature and nations has never acknowledged it. The digest of the Roman law enacts the early dictum of the pagan jurist, that "so far as the law of nature is concerned, all men are equal."

Fugitives escaping from a country in which they were slaves, villains, or serfs, into another country, have, for centuries past, been held free and acknowledged free by judicial decisions of European countries, even though the municipal law of the country in which the slave had taken refuge acknowledged slavery within its own dominions.

43. Therefore, in a war between the United States and a belligerent which admits of slavery, if a person held in bondage by that belligerent be captured by or come as a fugitive under the protection of the military forces of the United States, such person is immediately entitled to the rights and privileges of a freeman. To return such person into slavery would amount to enslaving a free person, and neither the United States nor any officer under their authority can enslave any human being. Moreover, a person so made free by the law of war is under the shield of the law of nations, and the former owner or State can have, by the law of postliminy, no belligerent lien or claim of service.

44. All wanton violence committed against persons in the invaded country, all destruction of property not commanded by the authorized officer, all robbery, all pillage or sacking, even after taking a place by main force, all rape, wounding, maiming, or killing of such inhabitants, are prohibited under the penalty of death, or such other severe punishment as may seem adequate for the gravity of the offense.

A soldier, officer, or private, in the act of committing such violence, and disobeying a superior ordering him to abstain from it, may be lawfully killed on the spot by such superior.

45. All captures and booty belong, according to the modern law of war, primarily to the government of the captor.

Prize money, whether on sea or land, can now only be claimed under local law.

46. Neither officers nor soldiers are allowed to make use of their position or power in the hostile country for private gain, not even for commercial transactions otherwise legitimate. Offenses to the contrary committed by commissioned officers will be punished with cashiering or such other punishment as the nature of the offense may require; if by soldiers, they shall be punished according to the nature of the offense.

47. Crimes punishable by all penal codes, such as arson, murder, maiming, assaults, highway robbery, theft, burglary, fraud, forgery, and rape, if committed by an American soldier in a hostile country against its inhabitants, are not only punishable as at home, but in all cases in which death is not inflicted, the severer punishment shall be preferred.

SECTION III.—*Deserters—Prisoners of war—Hostages—
Booty on the battle field.*

48. Deserters from the American Army, having entered the service of the enemy, suffer death if they fall again into the hands of the United States, whether by capture, or being delivered up to the American Army; and if a deserter from the enemy, having taken service in the Army of the United States, is captured by the enemy, and punished by them with death or otherwise, it is not a breach against the law and usages of war, requiring redress or retaliation.

49. A prisoner of war is a public enemy armed or attached to the hostile army for active aid, who has fallen into the hands of the captor, either fighting or wounded, on the field or in the hospital, by individual surrender or by capitulation.

All soldiers, of whatever species of arms; all men who belong to the rising en masse of the hostile country; all those who are attached to the army for its efficiency and promote directly the object of the war, except such as are hereinafter provided for; all disabled men or officers on the field or elsewhere, if captured; all enemies who have thrown away their arms and ask for quarter, are prisoners of war, and as such exposed to the inconveniences as well as entitled to the privileges of a prisoner of war.

50. Moreover, citizens who accompany an army for whatever purpose, such as sutlers, editors, or reporters of journals, or contractors, if captured, may be made prisoners of war, and be detained as such.

The monarch and members of the hostile reigning family, male or female, the chief, and chief officers of the hostile government, its diplomatic agents, and all persons who are of particular and singular use and benefit to the hostile army or its government, are, if captured on belligerent ground, and is unprovided with a safe-conduct granted by the captor's government, prisoners of war.

51. If the people of that portion of an invaded country which is not yet occupied by the enemy, or of the whole country at the approach of a hostile army, rise, under a duly authorized levy, en masse to resist the invader, they are now treated as public enemies, and if captured are prisoners of war.

52. No belligerent has the right to declare that he will treat every captured man in arms of a levy en masse as a brigand or bandit.

If, however, the people of a country, or any portion of the same, already occupied by an army, rise against it, they are violators of the laws of war, and are not entitled to their protection.

53. The enemy's chaplains, officers of the medical staff, apothecaries, hospital nurses and servants, if they fall into the hands of the American Army, are not prisoners of war, unless the commander has reasons to retain them.

In this latter case, or if, at their own desire, they are allowed to remain with their captured companions, they are treated as prisoners of war, and may be exchanged if the commander sees fit.

54. A hostage is a person accepted as a pledge for the fulfillment of an agreement concluded between belligerents during the war or in consequence of a war. Hostages are rare in the present age.

55. If a hostage is accepted, he is treated like a prisoner of war, according to rank and condition, as circumstances may admit.

56. A prisoner of war is subject to no punishment for being a public enemy, nor is any revenge wreaked upon him by the intentional infliction of any suffering, or disgrace, by cruel imprisonment, want of food, by mutilation, death, or any other barbarity.

57. So soon as a man is armed by a sovereign government and takes the soldier's oath of fidelity, he is a belligerent; his killing, wounding, or other warlike acts are no individual crimes or offenses. No belligerent has a right to declare that enemies of a certain class, color, or condition, when properly organized as soldiers, will not be treated by him as public enemies.

58. The law of nations knows of no distinction of color, and if an enemy of the United States should enslave and sell any captured persons of their Army, it would be a case for the severest retaliation, if not redressed upon complaint.

The United States can not retaliate by enslavement; therefore death must be the retaliation for this crime against the law of nations.

59. A prisoner of war remains answerable for his crimes committed against the captor's army or people, committed before he was captured, and for which he has not been punished by his own authorities.

All prisoners of war are liable to the infliction of retaliatory measures.

60. It is against the usage of modern war to resolve, in hatred and revenge, to give no quarter. No body of troops has the right to declare that it will not give, and therefore will not expect, quarter; but a commander is permitted to direct his troops to give no quarter, in great straits, when his own salvation makes it impossible to cumber himself with prisoners.

61. Troops that give no quarter have no right to kill enemies already disabled on the ground, or prisoners captured by other troops.

62. All troops of the enemy known or discovered to give no quarter in general, or to any portion of the army, receive none.

63. Troops who fight in the uniform of their enemies, without any plain, striking, and uniform mark of distinction of their own, can expect no quarter.

64. If American troops capture a train containing uniforms of the enemy, and the commander considers it advisable to distribute them for use among his men, some striking mark or sign must be adopted to distinguish the American soldier from the enemy.

65. The use of the enemy's national standard, flag, or other emblem of nationality, for the purpose of deceiving the enemy in battle, is an act of perfidy by which they lose all claim to the protection of the laws of war.

66. Quarter having been given to an enemy by American troops, under a misapprehension of his true character, he may, nevertheless, be ordered to suffer death if, within three days after the battle, it be discovered that he belongs to a corps which gives no quarter.

67. The law of nations allows every sovereign Government to make war upon another sovereign State, and, therefore, admits of no rules or laws different from those of regular warfare regarding the treatment of prisoners of war, although they may belong to the army of a government which the captor may consider as a wanton and unjust assailant.

68. Modern wars are not internecine wars, in which the killing of the enemy is the object. The destruction of the enemy in modern war, and indeed, modern war itself, are means to obtain that object of the belligerent which lies beyond the war.

Unnecessary or revengeful destruction of life is not lawful.

69. Outposts, sentinels, or pickets are not to be fired upon, except to drive them in, or when a positive order, special or general, has been issued to that effect.

70. The use of poison in any manner, be it to poison wells, or food, or arms is wholly excluded from modern warfare. He that uses it puts himself out of the pale of the law and usages of war.

71. Whoever intentionally inflicts additional wounds on an enemy already wholly disabled, or kills such an enemy, or who orders or encourages soldiers to do so, shall suffer death, if duly convicted, whether he belongs to the Army of the United States or is an enemy captured after having committed his misdeed.

72. Money and other valuables on the person of a prisoner, such as watches or jewelry, as well as extra clothing, are regarded by the American Army as the private property of the prisoner, and the appropriation of such valuables or money is considered dishonorable, and is prohibited.

Nevertheless, if large sums are found upon the persons of prisoners, or in their possession, they shall be taken from them and the surplus, after providing for their own support, appropriated for the use of the Army, under the direction of the commander, unless otherwise ordered by the Government. Nor can prisoners claim, as

private property, large sums found and captured in their train, although they have been placed in the private luggage of the prisoners.

73. All officers, when captured, must surrender their side arms to the captor. They may be restored to the prisoner in marked cases by the commander to signalize admiration of his distinguished bravery or approbation of his humane treatment of prisoners before his capture. The captured officer to whom they may be restored can not wear them during captivity.

74. A prisoner of war, being a public enemy, is the prisoner of the Government and not of the captor. No ransom can be paid by a prisoner of war to his individual captor or to any officer in command. The Government alone releases captives, according to rules prescribed by itself.

75. Prisoners of war are subject to confinement or imprisonment such as may be deemed necessary on account of safety, but they are to be subjected to no other intentional suffering or indignity. The confinement and mode of treating a prisoner may be varied during his captivity, according to the demands of safety.

76. Prisoners of war shall be fed upon plain and wholesome food whenever practicable and treated with humanity.

They may be required to work for the benefit of the captor's Government, according to their rank and condition.

77. A prisoner of war who escapes may be shot or otherwise killed in his flight; but neither death nor any other punishment shall be inflicted upon him simply for his attempt to escape, which the law of war does not consider a crime. Stricter means of security shall be used after an unsuccessful attempt at escape.

If, however, a conspiracy is discovered, the purpose of which is a united or general escape, the conspirators may be rigorously punished, even with death; and capital punishment may also be inflicted upon prisoners of war discovered to have plotted rebellion against the authorities of the captors, whether in union with fellow prisoners or other persons.

78. If prisoners of war, having given no pledge nor made any promise on their honor, forcibly or otherwise escape, and are captured again in battle, after having rejoined their own army, they shall not be punished for their escape but shall be treated as simple prisoners of war, although they will be subjected to stricter confinement.

79. Every captured wounded enemy shall be medically treated, according to the ability of the medical staff.

80. Honorable men when captured will abstain from giving to the enemy information concerning their own army, and the modern law of war permits no longer the

use of any violence against prisoners in order to extort the desired information or to punish them for having given false information.

SECTION IV.—*Partisans—Armed enemies not belonging to the hostile army—Scouts—Armed prowlers—War rebels.*

81. Partisans are soldiers armed and wearing the uniform of their army, but belonging to a corps which acts detached from the main body for the purpose of making inroads into the territory occupied by the enemy. If captured, they are entitled to all the privileges of the prisoner of war.

82. Men or squads of men who commit hostilities, whether by fighting or inroads for destruction or plunder, or by raids of any kind, without commission, without being part and portion of the organized hostile army, and without sharing continuously in the war, but who do so with intermitting returns to their homes and avocations, or with the occasional assumption of the semblance of peaceful pursuits, divesting themselves of the character or appearance of soldiers—such men or squads of men are not public enemies, and therefore, if captured, are not entitled to the privileges of prisoners of war, but shall be treated summarily as highway robbers or pirates.

83. Scouts or single soldiers, if disguised in the dress of the country, or in the uniform of the army hostile to their own, employed in obtaining information, if found within or lurking about the lines of the captor, are treated as spies and suffer death.

84. Armed prowlers, by whatever names they may be called, or persons of the enemy's territory, who steal within the lines of the hostile army, for the purpose of robbing, killing, or of destroying bridges, roads, or canals, or of robbing or destroying the mail, or of cutting the telegraph wires, are not entitled to the privileges of the prisoner of war.

85. War rebels are persons within an occupied territory who rise in arms against the occupying or conquering army, or against the authorities established by the same. If captured, they may suffer death, whether they rise singly, in small or large bands, and whether called upon to do so by their own, but expelled, government or not. They are not prisoners of war, nor are they if discovered and secured before their conspiracy has matured to an actual rising or to armed violence.

SECTION V.—*Safe-conduct—Spies—War traitors—Captured messengers—Abuse of the flag of truce.*

86. All intercourse between the territories occupied by belligerent armies, whether by traffic, by letter, by travel, or in any other way, ceases. This is the general rule, to be observed without special proclamation.

Exceptions to this rule, whether by safe-conduct, or permission to trade on a small or large scale, or by exchanging mails, or by travel from one territory into the other, can take place only according to agreement approved by the government or by the highest military authority.

Contraventions of this rule are highly punishable.

87. Ambassadors and all other diplomatic agents of neutral powers accredited to the enemy may receive safe-conducts through the territories occupied by the belligerents, unless there are military reasons to the contrary, and unless they may reach the place of their destination conveniently by another route. It implies no international affront if the safe-conduct is declined. Such passes are usually given by the supreme authority of the State, and not by subordinate officers.

88. A spy is a person who secretly, in disguise or under false pretense, seeks information with the intention of communicating it to the enemy.

The spy is punishable with death by hanging by the neck, whether or not he succeed in obtaining the information or in conveying it to the enemy.

89. If a citizen of the United States obtains information in a legitimate manner and betrays it to the enemy, be he a military or civil officer or a private citizen, he shall suffer death.

90. A traitor under the law of war, or a war traitor, is a person in a place or district under martial law who, unauthorized by the military commander, gives information of any kind to the enemy or holds intercourse with him.

91. The war traitor is always severely punished. If his offense consists in betraying to the enemy anything concerning the condition, safety, operations, or plans of the troops holding or occupying the place or district, his punishment is death.

92. If a citizen or subject of a country or place invaded or conquered gives information to his own government, from which he is separated by the hostile army, or to the army of his government, he is a war traitor, and death is the penalty of his offense.

93. All armies in the field stand in need of guides, and impress them if they can not obtain them otherwise.

94. No person having been forced by the enemy to serve as a guide is punishable for having done so.

95. If a citizen of a hostile and invaded district voluntarily serves as a guide to the enemy, or offers to do so, he is deemed a war traitor, and shall suffer death.

96. A citizen serving voluntarily as a guide against his own country commits treason, and will be dealt with according to the law of his country.

97. Guides, when it is clearly proved that they have misled intentionally, may be put to death.

98. All unauthorized or secret communication with the enemy is considered treasonable by the law of war.

Foreign residents in an invaded or occupied territory, or foreign visitors in the same, can claim no immunity from this law. They may communicate with foreign parts, or with the inhabitants of the hostile country, so far as the military authority permits, but no further. Instant expulsion from the occupied territory would be the very least punishment for the infraction of this rule.

99. A messenger carrying written dispatches or verbal messages from one portion of the army, or from a besieged place to another portion of the same army, or its Government, if armed, and in the uniform of his army, and if captured while doing so in the territory occupied by the enemy, is treated by the captor as a prisoner of war. If not in uniform, nor a soldier, the circumstances connected with his capture must determine the disposition that shall be made of him.

100. A messenger or agent who attempts to steal through the territory occupied by the enemy, to further in any manner the interests of the enemy, if captured is not entitled to the privileges of the prisoner of war, and may be dealt with according to the circumstances of the case.

101. While deception in war is admitted as a just and necessary means of hostility, and is consistent with honorable warfare, the common law of war allows even capital punishment for clandestine or treacherous attempts to injure an enemy, because they are so dangerous and it is so difficult to guard against them.

102. The law of war, like the criminal law regarding other offenses, makes no difference on account of the difference of sexes concerning the spy, the war traitor, or the war rebel.

103. Spies, war traitors, and war rebels are not exchanged, according to the common law of war. The exchange of such persons would require a special cartel, authorized by the Government, or, at a great distance from it, by the chief commander of the army in the field.

104. A successful spy or war traitor, safely returned to his own army and afterwards captured as an enemy, is not subject to punishment for his acts as a spy or war traitor, but he may be held in closer custody as a person individually dangerous.

SECTION VI.—*Exchange of prisoners—Flags of truce—Flags of protection.*

105. Exchanges of prisoners take place, number for number, rank for rank, wounded for wounded, with added condition for added condition, such, for instance, as not to serve for a certain period.

106. In exchanging prisoners of war, such numbers of persons of inferior rank may be substituted as an equiva-

lent for one of superior rank as may be agreed upon by cartel, which requires the sanction of the Government or of the commander of the army in the field.

107. A prisoner of war is in honor bound truly to state to the captor his rank, and he is not to assume a lower rank than belongs to him in order to cause a more advantageous exchange, nor a higher rank for the purpose of obtaining better treatment.

Offenses to the contrary have been justly punished by the commanders of released prisoners, and may be good cause for refusing to release such prisoners.

108. The surplus number of prisoners of war remaining after an exchange has taken place is sometimes released either for the payment of a stipulated sum of money, or, in urgent cases, of provisions, clothing, or other necessities.

Such arrangement, however, requires the sanction of the highest authority.

109. The exchange of prisoners of war is an act of convenience to both belligerents. If no general cartel has been conducted it can not be demanded by either of them. No belligerent is obliged to exchange prisoners of war.

A cartel is voidable as soon as either party has violated it.

110. No exchange of prisoners shall be made except after complete capture and after an accurate account of them and a list of the captured officers has been taken.

111. The bearer of a flag of truce can not insist upon being admitted. He must always be admitted with great caution. Unnecessary frequency is carefully to be avoided.

112. If the bearer of a flag of truce offer himself during an engagement, he can be admitted as a very rare exception only. It is no breach of good faith to retain such flag of truce if admitted during the engagement. Firing is not required to cease on the appearance of a flag of truce in battle.

113. If the bearer of a flag of truce presenting himself during an engagement is killed or wounded, it furnishes no ground of complaint whatever.

114. If it be discovered and fairly proved that a flag of truce has been abused for surreptitiously obtaining military knowledge, the bearer of the flag thus abusing his sacred character is deemed a spy.

So sacred is the character of a flag of truce, and so necessary is its sacredness, that while its abuse is an especially heinous offense, great caution is requisite, on the other hand, in convicting the bearer of a flag of truce as a spy.

115. It is customary to designate by certain flags (usually yellow) the hospitals in places which are shelled, so that the besieging enemy may avoid firing on them. The same has been done in battles when hospitals are situated within the field of the engagement.

116. Honorable belligerents often request that the hospitals within the territory of the enemy may be designated, so that they may be spared.

An honorable belligerent allows himself to be guided by flags or signals of protection as much as the contingencies and the necessities of the fight will permit.

117. It is justly considered an act of bad faith, of infamy, or fiendishness, to deceive the enemy by flags of protection. Such act of bad faith may be good cause for refusing to respect such flags.

118. The besieging belligerent has sometimes requested the besieged to designate the buildings containing collections of works of art, scientific museums, astronomical observatories, or precious libraries, so that their destruction may be avoided as much as possible.

SECTION VII.—*The parole.*

119. Prisoners of war may be released from captivity by exchange and, under certain circumstances, also by parole.

120. The term parole designates the pledge of individual good faith and honor to do, or to omit doing, certain acts after he who gives his parole shall have been dismissed wholly or partially from the power of the captor.

121. The pledge of the parole is always an individual, but not a private act.

122. The parole applies chiefly to prisoners of war whom the captor allows to return to their country, or to live in greater freedom within the captor's country or territory, on conditions stated in the parole.

123. Release of prisoners of war by exchange is the general rule; release by parole is the exception.

124. Breaking the parole is punished with death when the person breaking the parole is captured again.

Accurate lists, therefore, of the paroled persons must be kept by the belligerents.

125. When paroles are given and received there must be an exchange of two written documents, in which the name and rank of the paroled individuals are accurately and truthfully stated.

126. Commissioned officers only are allowed to give their parole, and they can give it only with the permission of their superior, as long as a superior in rank is within reach.

127. No noncommissioned officer or private can give his parole except through an officer. Individual paroles not given through an officer are not only void, but subject the individuals giving them to the punishment of death as deserters. The only admissible exception is where individuals, properly separated from their commands, have suffered long confinement without the possibility of being paroled through an officer.

128. No paroling on the battlefield; no paroling of entire bodies of troops after a battle; and no dismissal of large numbers of prisoners, with a general declaration that they are paroled, is permitted or of any value.

129. In capitulations for the surrender of strong places or fortified camps the commanding officer, in cases of urgent necessity, may agree that the troops under his command shall not fight again during the war, unless exchanged.

130. The usual pledge given in the parole is not to serve during the existing war unless exchanged.

This pledge refers only to the active service in the field, against the paroling belligerent or his allies actively engaged in the same war. These cases of breaking the parole are patent acts and can be visited with the punishment of death; but the pledge does not refer to internal service, such as recruiting or drilling the recruits, fortifying places not besieged, quelling civil commotions, fighting against belligerents unconnected with the paroling belligerents, or to civil or diplomatic service for which the paroled officer may be employed.

131. If the Government does not approve of the parole, the paroled officer must return into captivity, and should the enemy refuse to receive him, he is free of his parole.

132. A belligerent government may declare, by a general order, whether it will allow paroling, and on what conditions it will allow it. Such order is communicated to the enemy.

133. No prisoner of war can be forced by the hostile government to parole himself, and no government is obliged to parole prisoners of war or to parole all captured officers, if it paroles any. As the pledging of the parole is an individual act, so is paroling on the other hand, an act of choice on the part of the belligerent.

134. The commander of an occupying army may require of the civil officers of the enemy and of its citizens any pledge he may consider necessary for the safety or security of his army, and upon their failure to give it he may arrest, confine, or detain them.

SECTION VIII.—*Armistice—Capitulation.*

135. An armistice is the cessation of active hostilities for a period agreed between belligerents. It must be agreed upon in writing and duly ratified by the highest authorities of the contending parties.

136. If an armistice be declared without conditions, it extends no further than to require a total cessation of hostilities along the front of both belligerents.

If conditions be agreed upon they should be clearly expressed and must be rigidly adhered to by both parties. If either party violates any express condition, the armistice may be declared null and void by the other.

137. An armistice may be general, and valid for all points and lines of the belligerents; or special, that is, referring to certain troops or certain localities only.

An armistice may be concluded for a definite time; or for an indefinite time, during which either belligerent may resume hostilities on giving the notice agreed upon to the other.

138. The motives which induce the one or the other belligerent to conclude an armistice, whether it be expected to be preliminary to a treaty of peace, or to prepare during the armistice for a more vigorous prosecution of the war, does in no way affect the character of the armistice itself.

139. An armistice is binding upon the belligerents from the day of the agreed commencement; but the officers of the armies are responsible from the day only when they receive official information of its existence.

140. Commanding officers have the right to conclude armistices binding on the district over which their command extends, but such armistice is subject to the ratification of the superior authority, and ceases so soon as it is made known to the enemy that the armistice is not ratified, even if a certain time for the elapsing between giving notice of cessation and the resumption of hostilities should have been stipulated for.

141. It is incumbent upon the contracting parties of an armistice to stipulate what intercourse of persons or traffic between the inhabitants of the territories occupied by the hostile armies shall be allowed, if any.

If nothing is stipulated the intercourse remains suspended, as during actual hostilities.

142. An armistice is not a partial or a temporary peace; it is only the suspension of military operations to the extent agreed upon by the parties.

143. When an armistice is concluded between a fortified place and the army besieging it, it is agreed by all the authorities on this subject that the besieger must cease all extension, perfection, or advance of his attacking works as much so as from attacks by main force.

But as there is a difference of opinion among martial jurists, whether the besieged have the right to repair breaches or to erect new works of defense within the place during an armistice, this point should be determined by express agreement between the parties.

144. So soon as a capitulation is signed, the capitulator has no right to demolish, destroy, or injure the works, arms, stores, or ammunition, in his possession, during the time which elapses between the signing and the execution of the capitulation, unless otherwise stipulated in the same.

145. When an armistice is clearly broken by one of the parties, the other party is released from all obligation to observe it.

146. Prisoners taken in the act of breaking an armistice must be treated as prisoners of war, the officer alone being responsible who gives the order for such a violation of an armistice. The highest authority of the belligerent aggrieved may demand redress for the infraction of an armistice.

147. Belligerents sometimes conclude an armistice while their plenipotentiaries are met to discuss the conditions of a treaty of peace; but plenipotentiaries may meet without a preliminary armistice; in the latter case the war is carried on without any abatement.

SECTION IX.—*Assassination.*

148. The law of war does not allow proclaiming either an individual belonging to the hostile army, or a citizen or a subject of the hostile government, an outlaw, who may be slain without trial by any captor, any more than the modern law of peace allows such intentional outlawry; on the contrary, it abhors such outrage. The sternest retaliation should follow the murder committed in consequence of such proclamation, made by whatever authority. Civilized nations look with horror upon offers of rewards for the assassination of enemies as relapses into barbarism.

SECTION X.—*Insurrection—Civil war—Rebellion.*

149. Insurrection is the rising of people in arms against their government, or a portion of it, or against one or more of its laws, or against an officer or officers of the government. It may be confined to mere armed resistance, or it may have greater ends in view.

150. Civil war is war between two or more portions of a country or state, each contending for the mastery of the whole, and each claiming to be the legitimate government. The term is also sometimes applied to war of rebellion, when the rebellious provinces or portions of the state are contiguous to those containing the seat of government.

151. The term rebellion is applied to an insurrection of large extent, and is usually a war between the legitimate government of a country and portions of provinces of the same who seek to throw off their allegiance to it and set up a government of their own.

152. When humanity induces the adoption of the rules of regular war toward rebels, whether the adoption is partial or entire, it does in no way whatever imply a partial or complete acknowledgment of their government, if they have set up one, or of them, as an independent or sovereign power. Neutrals have no right to make the adoption of the rules of war by the assailed government toward rebels the ground of their own acknowledgment of the revolted people as an independent power.

153. Treating captured rebels as prisoners of war, exchanging them, concluding of cartels, capitulations, or other warlike agreements with them; addressing officers of a rebel army by the rank they may have in the same; accepting flags of truce; or, on the other hand, proclaiming martial law in their territory, or levying war taxes or forced loans, or doing any other act sanctioned or demanded by the law and usages of public war between sovereign belligerents, neither proves nor establishes an acknowledgment of the rebellious people, or of the government which they may have erected as a public or sovereign power. Nor does the adoption of the rules of war toward rebels imply an engagement with them extending beyond the limits of these rules. It is victory in the field that ends the strife and settles the future relations between the contending parties.

154. Treating, in the field, the rebellious enemy according to the law and usages of war has never prevented the legitimate government from trying the leaders of the rebellion or chief rebels for high treason, and from treating them accordingly, unless they are included in a general amnesty.

155. All enemies in regular war are divided into two general classes—that is to say, into combatants and non-combatants, or unarmed citizens of the hostile government.

The military commander of the legitimate government, in a war of rebellion, distinguishes between the loyal citizen in the revolted portion of the country and the disloyal citizen. The disloyal citizens may further be classified into those citizens known to sympathize with the rebellion without positively aiding it, and those who, without taking up arms, give positive aid and comfort to the rebellious enemy without being bodily forced thereto.

156. Common justice and plain expediency require that the military commander protect the manifestly loyal citizens, in revolted territories, against the hardships of the war as much as the common misfortune of all war admits.

The commander will throw the burden of the war, as much as lies within his power, on the disloyal citizens of the revolted portion or province, subjecting them to a stricter police than the noncombatant enemies have to suffer in regular war; and if he deems it appropriate, or if his government demands of him that every citizen shall, by an oath of allegiance, or by some other manifest act, declare his fidelity to the legitimate government, he may expel, transfer, imprison, or fine the revolted citizens who refuse to pledge themselves anew as citizens obedient to the law and loyal to the government.

Whether it is expedient to do so, and whether reliance can be placed upon such oaths, the commander or his government have the right to decide.

157. Armed or unarmed resistance by citizens of the United States against the lawful movements of their troops is levying war against the United States, and is therefore treason.

PRISONERS OF WAR, COMMUTATION OF RATIONS TO.

ACTS OF CONGRESS RELATING TO.

[14 Stat. L., p. 364.]

JOINT RESOLUTION In regard to rations of Union soldiers held as prisoners of war.

WHEREAS by general order of the war department of February fourteenth, eighteen hundred and sixty-two, rations to Union soldiers held as prisoners of war in the rebel States, were commuted at a cost price during the period of their imprisonment; and whereas a large number of the said prisoners have been paid under said order, but many equally worthy with them and who have suffered in rebel prisons, have not been so paid: Therefore,

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That all United States soldiers, sailors and marines who were held as prisoners of war in the rebel States, shall be paid commutation of rations at cost prices during the period of their imprisonment: *Provided,* That no person who has sold or transferred any interest in the claim for said commutation, nor any purchaser or assignee of such claim or interest, shall be benefited by this resolution; and the amount of such commutation shall be paid out of any money in the treasury not otherwise appropriated.

Union soldiers, sailors, and marines held as prisoners in rebel States, to be paid commutation of rations at cost prices. Proviso.

Approved, July 25, 1866.

[14 Stat. L., p. 422.]

[Extract from An Act to provide for a temporary increase of the pay of officers in the Army of the United States, and for other purposes.]

SEC. 3. *And be it further enacted,* That the provisions of the joint resolution approved July twenty-fifth, eighteen hundred and sixty-six, entitled "A Joint Resolution in regard to rations of Union soldiers held as prisoners of war," shall be extended so as to allow commutation of rations at cost prices in the settlement of the accounts of all enlisted men of the army, navy, and marine corps, who died while held as prisoners of war in the rebel States, or who, having been so held as prisoners of war, have died or may die subsequent to release; to be paid, however, only to the widow of such deceased person, if such widow remain unmarried, or in case there be no such widow then to the surviving children of the deceased; or

Provision as to commutation of rations to apply to enlisted men who died as prisoners of war, or after release. To whom paid.

if there be no such widow or children, then to the parent or parents of the deceased; or if there be no such widow, children, parent, or parents, then to the brothers and sisters of the deceased.

Approved, March 2, 1867.

NURSES, FEMALE (IN ARMY).

ACTS OF CONGRESS IN REFERENCE TO FEMALE NURSES.

[12 Stat. L., p. 288.]

[Extract from AN ACT Providing for the better organization of the military establishment.]

* * * * *

Female nurses may be substituted for soldiers in hospitals.
Number, pay, and duties of.

SEC. 6. *And be it further enacted*, That in general or permanent hospitals female nurses may be substituted for soldiers, when, in the opinion of the surgeon-general or medical officer in charge, it is expedient to do so; the number of female nurses to be indicated by the surgeon-general or surgeon in charge of the hospital. The nurses so employed to receive forty cents a day and one ration in kind, or by commutation, in lieu of all emoluments except transportation in kind.

Approved, August 3, 1861.

[13 Stat. L., p. 416.]

A RESOLUTION To increase the compensation of matrons in the hospitals.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of July, eighteen hundred and sixty-four, hospital matrons shall be entitled to and shall receive ten dollars per month and one ration.

Pay of hospital matrons increased.

Approved, July 4, 1864.

[27 Stat. L., p. 348.]

AN ACT Granting pensions to army nurses.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That all women employed by the Surgeon General of the Army as nurses, under contract or otherwise, during the late war of the rebellion, or who were employed as nurses during such period by authority which is recognized by the War Department, and who rendered actual service as nurses in attendance upon the sick or wounded in any regimental, post, camp, or general hospital of the armies of the United States for a period of

Army nurses. To receive pensions.

six months or more, and who were honorably relieved from such service, and who are now or may hereafter be unable to earn a support, shall, upon making due proof of the fact according to such rules and regulations as the Secretary of the Interior may provide, be placed upon the list of pensioners of the United States and be entitled to receive a pension of twelve dollars per month, and such pension shall commence from the date of filing of the application in the Pension Office after the passage of this act: *Provided*, That no person shall receive more than one pension for the same period.

Rate.

Proviso.
To receive
only one pen-
sion.
No fee to
agent, etc.

SEC. 2. That no fee, compensation, or allowance shall be paid to, received, or accepted by any agent, attorney, or other person instrumental in the prosecution of any claim for pension under this act; and any person who may make any claim upon any applicant for any fee, compensation, or allowance shall be guilty of a misdemeanor, and upon conviction shall be fined not exceeding five hundred dollars, or imprisonment at hard labor not exceeding one year, or both, in the discretion of the court; and it shall be the duty of the Interior and War Departments to render all proper aid to applicants under this act.

Penalty for
claiming.

Approved, August 5, 1892.

NOTE.—The act approved March 16, 1802 (Stat. L., vol. 2, p. 134), Hospital matrons and nurses may be employed in post or regimental hospitals in such numbers as may be necessary. And shall be entitled to receive one ration daily.

PROCLAMATIONS.

SCHEDULE OF PROCLAMATIONS OF PRESIDENTS LINCOLN AND JOHNSON RESPECTING THE CONDITION OF THE STATES DECLARED IN INSURRECTION.

April 15, 1861.—Militia (75,000) called out, the laws of the United States having been opposed, and the execution thereof obstructed in the following States: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas.

April 19, 1861.—Whereas an insurrection has broken out in the following States, a blockade of the ports within the States is hereby declared: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas.

April 27, 1861.—Whereas, for reasons assigned in the proclamation of April 19, a blockade was established in States therein named; and whereas, since that date the collection of revenue has been obstructed in North Carolina and Virginia, a blockade of the ports of these States is proclaimed.

May 19, 1861.—Whereas an insurrection exists in the State of Florida, the commander of the United States

forces is allowed to suspend the writ of habeas corpus if necessary.

August 16, 1861 (issued in compliance with an act of Congress prohibiting commercial intercourse).—Whereas on the 15th of April, 1861, the militia were called out, in view of an insurrection which had broken out in the following States: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas;

And whereas such insurrection has since broken out, and yet exists, within the following-named States: Virginia, North Carolina, Tennessee, and Arkansas:

Now, therefore, I, Abraham Lincoln, in pursuance of act of Congress, July 13, 1861 (12 Stat. L., p. 255, sec. 5), do hereby declare the inhabitants of the following States to be in insurrection: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Texas, Virginia (except the part of Virginia lying west of the Alleghany Mountains), North Carolina, Tennessee, and Arkansas. And except the inhabitants of such parts of the States hereinbefore named as may maintain a loyal adhesion to the Union and the Constitution, or may be, from time to time, occupied or controlled by forces of the United States engaged in the dispersion of said insurgents.

May 12, 1862.—Relaxes the blockade of the following-named ports: Port Royal, S. C.; New Orleans, La.; Beaufort, N. C.

July 1, 1862.—Whereas, by the act of Congress approved June 7, 1862, entitled "An act for the collection of direct taxes in insurrectionary districts," it is made the duty of the President to declare the following States in insurrection: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Texas, Virginia,¹ North Carolina, Tennessee, and Arkansas.

January 1, 1863.—Emancipation proclamation declares the following States and parts of States to be in rebellion this day, the excepted parts to remain precisely the same as if this proclamation had not been issued: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana,² Texas, Virginia,³ North Carolina, and Arkansas.

¹ Except the following counties: Hancock, Brooke, Ohio, Marshall, Wetzel, Marion, Monongalia, Preston, Taylor, Pleasants, Tyler, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmore, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Webster, Fayette, and Raleigh: 39 counties.

² Except the parishes of Saint Bernard, Plaquemines, Jefferson, Saint John, Saint Charles, Saint James, Ascension, Assumption, Terre Bonne, La Fourche, Saint Mary, Saint Martin, and Orleans, including the city of New Orleans.

³ Except 48 counties of West Virginia, as follows: Hancock, Brooke, Ohio, Marshall, Wetzel, Marion, Monongalia, Preston, Taylor, Tyler, Pleasants, Ritchie, Doddridge, Harrison, Wood, Jackson, Wirt, Roane, Calhoun, Gilmore, Barbour, Tucker, Lewis, Braxton, Upshur, Randolph, Mason, Putnam, Kanawha, Clay, Nicholas, Cabell, Wayne, Boone, Logan, Wyoming, Mercer, McDowell, Webster, Pocahontas, Fayette, Raleigh, Greenbrier, Monroe, Pendleton, Hardy, Hampshire, and Morgan; and also the counties of Berkely, Accomac, Northampton, Elizabeth City, York, Princess Anne, and Norfolk, including the cities of Norfolk and Portsmouth.

April 2, 1863.—Whereas certain States, by proclamation of August 16, 1861, were declared in insurrection: and whereas experience has shown that the exceptions made embarrass the enforcement of the act of July 13, 1861, the exceptions are revoked, and the following States declared in rebellion: South Carolina (except Port Royal), Georgia, Alabama, Florida (except port of Key West, Mississippi), Louisiana (except port of New Orleans), Texas, Virginia (except forty-eight counties of West Virginia), North Carolina (except port of Beaufort), Tennessee, and Arkansas.

September 24, 1863.—Releases blockade of Alexandria, Va.

February 18, 1864.—Releases blockade of Brownsville, Tex.

November 19, 1864.—Releases blockade of Fernandina and Pensacola, Fla., and Norfolk, Va.

June 13, 1865.—The President declares the insurrection in the State of Tennessee to have been suppressed, and the authority of the United States therein to be undisturbed.

April 5, 1866.—After reciting the various proclamations, the President states that whereas no armed resistance to the authority of the United States exists in the following States, it is declared that the insurrection which heretofore existed in those States is at an end, and is henceforth to be so regarded: South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, Virginia, North Carolina, Tennessee, and Arkansas.

August 20, 1866.—Declaring the insurrection at an end in Texas and throughout the Union.

December 25, 1868.—Full pardon and amnesty granted to all persons engaged in the late rebellion.

NOTE.—President Lincoln's proclamation of May 12, 1862, declared the ports of Beaufort, Port Royal, and New Orleans (which had been closed by blockade) open, subject to limitations and regulations (12 Stat. L., p. 1264).

President Lincoln's proclamation of 1st January, 1863, excepted from the penalties of insurrectionary districts the following-described portion of the State of Louisiana: the parishes of St. Bernard, Plaquemines, Jefferson, St. John, St. Charles, St. James, Ascension, Assumption, Terre Bonne, La Fourche, St. Mary, St. Martin, and Orleans, including the city of New Orleans (12 Stat. L., p. 1269).

President Lincoln's proclamation, 1st July, 1862 (12 Stat. L., p. 1266), exempted from the penalties of insurrectionary districts a territory consisting of 39 counties in Virginia, which subsequently became the larger part of the new State of West Virginia. The proclamation of April 20, 1863, contained 9 other counties, and to these were subsequently 2 more, Berkeley and Jefferson, by the

act of 10th March, 1866 (14 Stat. L., p. 350), and the joint resolution, 18th June, 1866 (ib., 360). See also West Virginia admission act, 31st December, 1862 (12 Stat. L., p. 633).

The State of Tennessee was not included as one of the States in rebellion by President Lincoln in the emancipation proclamation, January 1, 1863.

[13 Stat. L., p. 737.]

PROCLAMATION by the President of the United States. Pardon granted to those in rebellion upon condition, etc., with restoration of all rights of property, except as to slaves.

No. 11.

Dec. 8, 1863. **BY THE PRESIDENT OF THE UNITED STATES OF AMERICA:**
Post, p. 758.

A PROCLAMATION.

Preamble.

Whereas, in and by the Constitution of the United States, it is provided that the President "shall have power to grant reprieves and pardons for offences against the United States, except in cases of impeachment;" and

Whereas, a rebellion now exists whereby the loyal state governments of several states have for a long time been subverted, and many persons have committed, and are now guilty of, treason against the United States; and

Whereas, with reference to said rebellion and treason, laws have been enacted by congress, declaring forfeitures and confiscation of property and liberation of slaves, all upon terms and conditions therein stated, and also declaring that the President was thereby authorized at any time thereafter, by proclamation, to extend to persons who may have participated in the existing rebellion, in any state or part thereof, pardon and amnesty, with such exceptions and at such times and on such conditions as he may deem expedient for the public welfare; and

Whereas, the congressional declaration for limited and conditional pardon accords with well-established judicial exposition of the pardoning power; and

Whereas, with reference to said rebellion, the President of the United States has issued several proclamations, with provisions in regard to the liberation of slaves; and

Whereas, it is now desired by some persons heretofore engaged in said rebellion to resume their allegiance to the United States, and to reinaugurate loyal state governments within and for their respective states: Therefore

Pardon
granted to
those in re-
bellion upon
condition, etc.

I, ABRAHAM LINCOLN, President of the United States, do proclaim, declare, and make known to all persons who have, directly or by implication, participated in the existing rebellion, except as hereinafter excepted, that a full pardon is hereby granted to them and each of them, with

restoration of all rights of property, except as to slaves, and in property cases where rights of third parties shall have intervened, and upon the condition that every such person shall take and subscribe an oath, and thenceforward keep and maintain said oath inviolate; and which oath shall be registered for permanent preservation, and shall be of the tenor and effect following, to wit:

I, ———, do solemnly swear, in presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the United States and the Union of the States thereunder; and that I will, in like manner, abide by and faithfully support all acts of congress passed during the existing rebellion with reference to slaves, so long and so far as not repealed, modified, or held void by congress, or by decision of the supreme court; and that I will, in like manner, abide by and faithfully support all proclamations of the President made during the existing rebellion having reference to slaves, so long and so far as not modified or declared void by decision of the supreme court. So help me God.

Form of
oath.

The persons excepted from the benefits of the foregoing provisions are all who are, or shall have been, civil or diplomatic officers or agents of the so-called Confederate government; all who have left judicial stations under the United States to aid the rebellion; all who are, or shall have been, military or naval officers of said so-called Confederate government above the rank of colonel in the army or of lieutenants in the navy; all who left seats in the United States congress to aid the rebellion; all who resigned commissions in the army or navy of the United States and afterwards aided the rebellion; and all who have engaged in any way in treating colored persons, or white persons in charge of such, otherwise than lawfully as prisoners of war, and which persons may have been found in the United States service as soldiers, seamen, or in any other capacity.

Persons ex-
cepted from
amnesty.

And I do further proclaim, declare, and make known that whenever, in any of the States of Arkansas, Texas, Louisiana, Mississippi, Tennessee, Alabama, Georgia, Florida, South Carolina, and North Carolina, a number of persons, not less than one tenth in number of the votes cast in such state at the presidential election of the year of our Lord one thousand eight hundred and sixty, each having taken the oath aforesaid, and not having since violated it, and being a qualified voter by the election law of the state existing immediately before the so-called act of secession, and excluding all others, shall reestablish a state government which shall be republican, and in nowise contravening said oath, such shall be recognized as the true government of the state, and the state shall receive thereunder the benefits of the constitutional provision which declares that "the United States shall guaranty to every state in this Union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or the executive, (when the legislature can not be convened,) against domestic violence."

Reestablish-
ment of state
government in
certain States.

Provision as
to freed men.

And I do further proclaim, declare, and make known that any provision which may be adopted by such state government in relation to the freed people of such state, which shall recognize and declare their permanent freedom, provide for their education, and which may yet be consistent as a temporary arrangement with their present condition as a laboring, landless, and homeless class, will not be objected to by the National Executive.

Name, etc.,
of State to be
retained.

And it is suggested as not improper that, in constructing a loyal state government in any state, the name of the state, the boundary, the subdivisions, the constitution, and the general code of laws, as before the rebellion, be maintained, subject only to the modifications made necessary by the conditions hereinbefore stated, and such others, if any, not contravening said conditions, and which may be deemed expedient by those framing the new state government.

Proclama-
tion does not
refer to cer-
tain loyal
States, etc.

To avoid misunderstanding, it may be proper to say that this proclamation, so far as it relates to state governments, has no reference to state wherein loyal state governments have all the while been maintained. And, for the same reason, it may be proper to further say, that whether members sent to congress from any state be admitted to seats constitutionally rests exclusively with the respective houses, and not to any extent with the Executive. And still further, that this proclamation is intended to present the people of the states wherein the national authority has been suspended and loyal state governments have been subverted, a mode in and by which the national authority and loyal state governments may be reestablished within said states, or in any of them; and, while the mode presented is the best the Executive can suggest, with his present impressions, it must not be understood that no other possible mode would be acceptable.

Given under my hand at the city of Washington the eighth day of December, A. D. one thousand eight hundred and sixty-three, and of the Independence of the United States of America the eighty-eighth.

ABRAHAM LINCOLN.

By the President:

WILLIAM H. SEWARD, *Secretary of State*.

[13 Stat. L., p. 758.]

PROCLAMATION by the President, granting pardon and amnesty except, etc., with restoration of all rights of property, except as to slaves.

No. 37.

May 29, 1865. BY THE PRESIDENT OF THE UNITED STATES OF AMERICA:
A PROCLAMATION.

Preamble.
Antc, pp. 737,
741.

Whereas the President of the United States, on the 8th day of December, A. D. eighteen hundred and sixty-three, and on the 26th day of March, eighteen hundred and

sixty-four, did, with the object to suppress the existing rebellion, to induce all persons to return to their loyalty, and to restore the authority of the United States, issue proclamations offering amnesty and pardon to certain persons who had directly or by implication participated in the said rebellion; and whereas many persons who had so engaged in said rebellion have, since the issuance of said proclamations, failed or neglected to take the benefits offered thereby; and whereas many persons who have been justly deprived of all claim to amnesty and pardon thereunder, by reason of their participation, directly or by implication, in said rebellion, and continued hostility to the government of the United States since the date of said proclamations, now desire to apply for and obtain amnesty and pardon:

To the end, therefore, that the authority of the government of the United States may be restored, and that peace, order, and freedom may be established, I, ANDREW JOHNSON, President of the United States, do proclaim and declare that I hereby grant to all persons who have, directly or indirectly, participated in the existing rebellion, except as hereinafter excepted, amnesty and pardon, with restoration of all rights of property, except as to slaves, and except in cases where legal proceedings, under the laws of the United States providing for the confiscation of property of persons engaged in rebellion, have been instituted; but upon the condition, nevertheless, that every such person shall take and subscribe to the following oath, (or affirmation,) and thenceforward keep and maintain said oath inviolate; and which oath shall be registered for permanent preservation; and shall be of the tenor and effect following, to wit:

Amnesty and
pardon granted,
except, etc.

I, —, do solemnly swear, (or affirm,) in presence of Almighty God, that I will henceforth faithfully support, protect, and defend the Constitution of the United States, and the union of the States thereunder; and that I will, in like manner, abide by, and faithfully support all laws, and proclamations which have been made during the existing rebellion with reference to the emancipation of slaves. So help me God.

Form of
oath.

The following classes of persons are excepted from the benefits of this Proclamation:—

Classes of
persons ex-
cepted.

1st. All who are or shall have been pretended civil or diplomatic officers, or otherwise domestic or foreign agents, of the pretended confederate government;

2d. All who left judicial stations under the United States to aid the rebellion;

3d. All who shall have been military or naval officers of said pretended confederate government above the rank of colonel in the army or lieutenant in the navy;

4th. All who left seats in the Congress of the United States to aid the rebellion;

5th. All who resigned or tendered resignations of their commissions in the army or navy of the United States to evade duty in resisting the rebellion;

6th. All who have engaged in any way in treating otherwise than lawfully as prisoners of war persons found in the United States service, as officers, soldiers, seamen, or in other capacities;

7th. All persons who have been, or are, absentees from the United States for the purpose of aiding the rebellion;

8th. All military and naval officers in the rebel service, who were educated by the government in the Military Academy at West Point or the United States Naval Academy;

9th. All persons who held the pretended offices of governors of states in insurrection against the United States;

10th. All persons who left their homes within the jurisdiction and protection of the United States, and passed beyond the federal military lines into the pretended confederate states for the purpose of aiding the rebellion;

11th. All persons who have been engaged in the destruction of the commerce of the United States upon the high seas, and all persons who have made raids into the United States from Canada, or been engaged in destroying the commerce of the United States upon the lakes and rivers that separate the British Provinces from the United States;

12th. All persons who, at the time when they seek to obtain the benefits hereof by taking the oath herein prescribed, are in military, naval, or civil confinement, or custody, or under bonds of the civil, military, or naval authorities, or agents of the United States as prisoners of war, or persons detained for offences of any kind, either before or after conviction;

13th. All persons who have voluntarily participated in said rebellion, and the estimated value of whose taxable property is over twenty thousand dollars;

Ante, p. 737. 14th. All persons who have taken the oath of amnesty as prescribed in the President's Proclamation of December 8th, A. D. 1863, or an oath of allegiance to the government of the United States since the date of said Proclamation, and who have not thenceforward kept and maintained the same inviolate.

Special application may be made. *Provided*, That special application may be made to the President for pardon by any person belonging to the excepted classes; and such clemency will be liberally extended as may be consistent with the facts of the case and the peace and dignity of the United States.

Secretary of State to establish rules. The Secretary of State will establish rules and regulations¹ for administering and recording the said am-

¹ Rules and Regulations established by the Secretary of State.

DEPARTMENT OF STATE, Washington, May 29, 1865.

SIR: A copy of the President's Amnesty Proclamation of this date is herewith appended. By a clause in the instrument, the Secretary of State is directed to establish rules and regulations for administering and recording the amnesty oath, so as to insure its benefits to the people and guard the government against fraud. Pursuant to this injunction, you are informed that the oath prescribed in the proclamation may be taken and subscribed before any commissioned officer, civil, military, or naval,

nesty oath, so as to insure its benefit to the people, and guard the government against fraud.

In testimony whereof, I have hereunto set my hand, and caused the seal of the United States to be affixed.

[14 Stat. L., p. 814.]

PROCLAMATION by the President of the United States, declaring the decree of blockade of Matamoras and other Mexican ports null and void; declaring the insurrection at an end in Texas and throughout the Union; appointing a day of thanksgiving and praise.

No 4.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA: Aug. 20, 1866.

A PROCLAMATION.

WHEREAS, by proclamations of the fifteenth and nineteenth of April, eighteen hundred and sixty-one, the President of the United States, in virtue of the power vested in him by the Constitution and the Laws, declared that the laws of the United States were opposed, and the execution thereof obstructed, in the States of South Carolina, Georgia, Alabama, Florida, Mississippi, Louisiana, and Texas, by combinations too powerful to be suppressed by the ordinary course of judicial proceedings, or by the powers vested in the marshals by law;

And whereas, by another proclamation, made on the sixteenth day of August, in the same year, in pursuance of an act of Congress approved July thirteen, one thousand eight hundred and sixty-one, the inhabitants of the States of Georgia, South Carolina, Virginia, North Carolina, Tennessee, Alabama, Louisiana, Texas, Arkansas, Mississippi, and Florida, (except the inhabitants of that part of the State of Virginia lying west of the Alleghany Mountains, and except also the inhabitants of such other parts of that State, and the other States before named, as might maintain a loyal adhesion to the Union and the Constitution, or might be from time to time occupied and controlled by forces of the United States engaged in the dispersion of insurgents,) were declared to be in a state of insurrection against the United States;

And whereas, by another proclamation, of the first day of July, one thousand eight hundred and sixty-two, issued in pursuance of an act of Congress, approved June seventh, in the same year, the insurrection was declared to be still existing in the States aforesaid, with the exception of certain specified counties in the State of Virginia;

in the service of the United States, or any civil or military officer of a loyal state or territory, who, by the laws thereof, may be qualified for administering oaths. All officers who receive such oaths are hereby authorized to give certified copies thereof to the persons respectively by whom they were made. And such officers are hereby required to transmit the originals of such oaths, at as early a day as may be convenient, to this department, where they will be deposited, and remain in the archives of the government. A register thereof will be kept in the department, and on application, in proper cases, certificates will be issued of such records in the customary form of official certificates. I am sir,

Your obedient servant,

WILLIAM H. SEWARD.

Preamble.

Vol. xii, p. 1253.

Vol. xii, p. 1262.
1861, ch. 3,
§ 5.
Vol. xii, p. 257.

Vol. xii, p. 1266.
1862, ch. 98,
§ 2.
Vol. xii, p. 422.

Vol. xiii, p. 730. And whereas, by another proclamation, made on the
 1861, ch. 3, second day of April, one thousand eight hundred and
 § 5. Vol. xii, p. 257. sixty-three, in pursuance of the act of Congress of July
 thirteen, one thousand eight hundred and sixty-one, the
 exceptions named in the proclamation of August sixteen,
 one thousand eight hundred and sixty-one, were revoked,
 and the inhabitants of the States of Georgia, South Caro-
 lina, North Carolina, Tennessee, Alabama, Louisiana,
 Texas, Arkansas, Mississippi, Florida, and Virginia (ex-
 cept the forty-eight counties of Virginia designated as
 West Virginia, and the ports of New Orleans, Key West,
 Port Royal, and Beaufort, in North Carolina) were de-
 clared to be still in a state of insurrection against the
 United States;

Vol. xiii, p. 734. And whereas, by another proclamation of the fifteenth
 1863, ch. 81. day of September, one thousand eight hundred and sixty-
 Vol. xii, p. 755. three, made in pursuance of the act of Congress approved
 March third, one thousand eight hundred and sixty-three,
 the rebellion was declared to be still existing, and the
 privilege of the writ of habeas corpus was in certain
 specified cases suspended throughout the United States—
 said suspension to continue throughout the duration of
 the rebellion, or until said proclamation should, by a sub-
 sequent one to be issued by the President of the United
 States, be modified or revoked;

And whereas the House of Representatives on the
 twenty-second day of July, one thousand eight hundred
 and sixty-one, adopted a resolution in the words follow-
 ing, namely:—

Resolved by the House of Representatives of the Congress of
 the United States, That the present deplorable civil war has been
 forced upon the country by the disunionists of the southern States,
 now in revolt against the Constitutional government, and in arms
 around the capital; that in this national emergency, Congress,
 banishing all feelings of mere passion or resentment, will recollect
 only its duty to the whole country; that this war is not waged
 upon our part in any spirit of oppression nor for any purpose of
 conquest or subjugation, nor purpose of overthrowing or inter-
 fering with the rights or established institutions of those States,
 but to defend and maintain the supremacy of the Constitution,
 and to preserve the Union with all the dignity, equality, and rights
 of the several States unimpaired; and that as soon as these
 objects are accomplished the war ought to cease.

And whereas, the Senate of the United States, on the
 twenty-fifth day of July, one thousand eight hundred
 and sixty-one, adopted a resolution in the words follow-
 ing, to wit:

Resolved, That the present deplorable civil war has been forced
 upon the country by the disunionists of the southern States, now
 in revolt against the Constitutional government, and in arms
 around the capital; that in this national emergency, Congress,
 banishing all feelings of mere passion or resentment, will recollect
 only its duty to the whole country; that this war is not prose-
 cuted upon our part in any spirit of oppression, nor for any pur-
 pose of conquest or subjugation, nor purpose of overthrowing or
 interfering with the rights or established institutions of those
 States, but to defend and maintain the supremacy of the Consti-

tution and all laws made in pursuance thereof, and to preserve the Union with all the dignity, equality, and rights of the several States unimpaired; that as soon as these objects are accomplished the war ought to cease.

And whereas these resolutions, though not joint or concurrent in form, are substantially identical, and as such have hitherto been and yet are regarded as having expressed the sense of Congress upon the subject to which they relate;

And whereas, the President of the United States by proclamation of the thirteenth of June, eighteen hundred and sixty-five, declared that the insurrection in the State of Tennessee had been suppressed, and that the authority of the United States therein was undisputed, and that such United States officers as had been duly commissioned were in the undisturbed exercise of their official functions;

Vol. xiii, p.
763.
Preamble.

And whereas, the President of the United States, by further proclamation issued on the second day of April, one thousand eight hundred and sixty-six, did promulgate and declare, that there no longer existed any armed resistance of misguided citizens, or others, to the authority of the United States in any, or in all the States before mentioned, excepting only the State of Texas, and did further promulgate and declare that the laws could be sustained and enforced in the several States before mentioned, except Texas, by the proper civil authorities, State, or Federal, and that the people of the said States, except Texas, are well and loyally disposed, and have conformed or will conform in their legislation to the condition of affairs growing out of the amendment to the Constitution of the United States, prohibiting slavery within the limits and jurisdiction of the United States;

Ante, p. 811.

And did further declare in the same proclamation that it is the manifest determination of the American people that no State, of its own will, has a right or power to go out of or separate itself from, or be separated from the American Union; and that, therefore, each State ought to remain and constitute an integral part of the United States;

And did further declare in the same last-mentioned proclamation, that the several aforementioned States, excepting Texas, had, in the manner aforesaid, given satisfactory evidence that they acquiesce in this sovereign and important resolution of national unity;

And whereas, the President of the United States in the same proclamation did further declare that it is believed to be a fundamental principle of government that the people who have revolted, and who have been overcome and subdued, must either be dealt with so as to induce them voluntarily to become friends, or else they must be held by absolute military power, or devastated, so as to prevent them from ever again doing harm as enemies,

which last-named policy is abhorrent to humanity and to freedom:

And whereas, the President did in the same proclamation further declare, that the Constitution of the United States provides for constituent communities only as States, and not as Territories, dependencies, provinces or protectorates;

And further, that such constituent States must necessarily be, and by the Constitution and laws of the United States are made equals, and placed upon a like footing as to political rights, immunities, dignity and power with the several States with which they are united;

And did further declare, that the observance of political equality as a principle of right and justice is well calculated to encourage the people of the before-named States, except Texas, to be, and to become more and more constant and persevering in their renewed allegiance;

And whereas, the President did further declare that standing armies, military occupation, martial law, military tribunals, and the suspension of the writ of habeas corpus are, in time of peace, dangerous to public liberty, incompatible with the individual rights of the citizen, contrary to the genius and spirit of our free institutions, and exhaustive of the national resources, and ought not, therefore, to be sanctioned, or allowed, except in cases of actual necessity, for repelling invasion or suppressing insurrection or rebellion;

And the President did further in the same proclamation declare that the policy of the government of the United States from the beginning of the insurrection to its overthrow and final suppression, had been conducted in conformity with the principles in the last-named proclamation recited;

Error for
Apr. 2, 1866.
See President's
Proclamation
of Oct. 7, 1867.
Vol. xv.
Appendix.
Proclamation
No. 2.

And whereas, the President in the said proclamation of the *thirteenth of June, one thousand eight hundred and sixty-five*, upon the grounds therein stated and hereinbefore recited, did then and thereby proclaim and declare that the insurrection which heretofore existed in the several States before named, except in Texas, was at an end, and was henceforth so to be regarded;

And whereas, subsequently to the said second day of April, one thousand eight hundred and sixty-six, the insurrection in the State of Texas has been completely and everywhere suppressed and ended, and the authority of the United States has been successfully and completely established in the said State of Texas, and now remains therein unresisted and undisputed, and such of the proper United States officers as have been duly commissioned within the limits of the said State, are now in the undisturbed exercise of their official functions;

Preamble.

And whereas, the laws can now be sustained and enforced in the said State of Texas, by the proper civil authority, State or Federal, and the people of the said State of Texas, like the people of the other States before

named, are well and loyally disposed, and have conformed or will conform in their legislation to the condition of affairs growing out of the amendment of the Constitution of the United States, prohibiting slavery within the limits and jurisdiction of the United States;

And whereas all the reasons and conclusions set forth in regard to the several States therein specially named now apply equally and in all respects to the State of Texas, as well as to the other States which has been involved in insurrection;

And whereas, adequate provision has been made by military orders, to enforce the execution of the acts of Congress, aid the civil authorities, and secure obedience to the Constitution and laws of the United States within the State of Texas, if a resort to military force for such purpose should at any time become necessary;

Now, therefore, I, ANDREW JOHNSON, President of the United States, do hereby proclaim and declare that the insurrection which heretofore existed in the State of Texas is at an end, and is to be henceforth so regarded in that State, as in the other States before named, in which the said insurrection was proclaimed to be at an end, by the aforesaid proclamation of the second day of April, one thousand eight hundred and sixty-six.

And I do further proclaim that the said insurrection is at an end, and that peace, order, tranquillity and civil authority now exist in and throughout the whole of the United States of America.

In testimony whereof, I have hereunto set my hand and caused the seal of the United States to be affixed.

Done at the city of Washington this twentieth [SEAL.] day of August, in the year of our Lord one thousand eight hundred and sixty-six, and of the Independence of the United States of America the ninety-first.

ANDREW JOHNSON.

By the President:

WILLIAM H. SEWARD,
Secretary of State.

PROCLAMATION OF MAJ. GEN. BENJAMIN F. BUTLER.

PROCLAMATION.

HEADQUARTERS DEPARTMENT OF THE GULF,
New Orleans, May 1, 1862.

The city of New Orleans and its environs, with all its interior and exterior defenses, having been surrendered to the combined naval and land forces of the United States, and having been evacuated by the rebel forces in whose possession they lately were, and being now in occupation of the forces of the United States, who have come

The insurrection in Texas declared to be at an end.

The insurrection at an end, and peace, etc., exist throughout United States.

to restore order, maintain public tranquillity, enforce peace and quiet under the Constitution of the United States, the major general commanding the forces of the United States in the Department of the Gulf hereby makes known and proclaims the object and purposes of the Government of the United States in thus taking possession of the city of New Orleans and the State of Louisiana, and the rules and regulations by which the laws of the United States will be for the present and during a state of war enforced and maintained for the plain guidance of all good citizens of the United States, as well as others who may heretofore have been in rebellion against their authority.

Thrice before has the city of New Orleans been rescued from the hand of a foreign government, and still more calamitous domestic insurrection, by the money and arms of the United States. It has of late been under the military control of the rebel forces, claiming to be the peculiar friends of its citizens, and at each time, in the judgment of the commander of the military forces holding it, it has been found necessary to preserve order and maintain quiet by the administration of law martial. Even during the interim from its evacuation by the rebel soldiers and its actual possession by the soldiers of the United States the civil authorities of the city have found it necessary to call for the intervention of an armed body known as the "European Legion" to preserve public tranquillity. The commanding general, therefore, will cause the city to be governed, until the restoration of municipal authority and his further orders, by the law martial, a measure for which it would seem the previous recital furnishes sufficient precedents.

All persons in arms against the United States are required to surrender themselves, with their arms, equipments, and munitions of war. The body known as the "European Legion" not being understood to be in arms against the United States, but organized to protect the lives and property of the citizens, are invited still to co-operate with the forces of the United States to that end, and, so acting, will not be included in the terms of this order, but will report to these headquarters.

All flags, ensigns, and devices tending to uphold any authority whatever, save the flag of the United States and the flags of foreign consulates, must not be exhibited but suppressed. The American ensign, the emblem of the United States, must be treated with the utmost deference and respect by all persons, under pain of severe punishment.

All persons well disposed toward the Government of the United States, who shall renew their oath of allegiance, will receive the safeguard and protection in their persons and property of the United States, the violation of which by any person is punishable with death.

All persons still holding allegiance to the Confederate States will be deemed rebels against the Government of the United States and regarded and treated as enemies thereof.

All foreigners not naturalized and claiming allegiance to their respective governments, and not having made oath of allegiance to the supposed government of the Confederate States, will be protected in their persons and property as heretofore under the laws of the United States.

All persons who may heretofore have given their adherence to the supposed government of the Confederate States, or have been in their service, who shall lay down and deliver up their arms and return to peaceful occupations and preserve quiet and order, holding no further correspondence nor giving aid and comfort to the enemies of the United States, will not be disturbed either in person or property, except so far, under the orders of the commanding general, as the exigencies of the public service may render necessary.

The keepers of all public property, whether State, national, or Confederate, such as collections of art, libraries, museums, as well as all public buildings, all munitions of war, and armed vessels, will at once make full return thereof to these headquarters; all manufacturers of arms and munitions of war will report to these headquarters their kind and places of business.

All rights of property, of whatever kind, will be held inviolate, subject only to the laws of the United States.

All inhabitants are enjoined to pursue their usual avocations; all shops and places of business and amusement are to be kept open in the accustomed manner, and services to be had in churches and religious houses as in times of profound peace.

Keepers of all public houses, coffeehouses, and drinking saloons are to report their names and numbers to the office of the provost marshal; will there receive license and be held responsible for all disorders and disturbances of the peace arising in their respective places.

A sufficient force will be kept in the city to preserve order and maintain the laws.

The killing of an American soldier by any disorderly person or mob is simply assassination and murder and not war, and will be so regarded and punished.

The owner of any house or building in or from which such murder shall be committed will be held responsible therefor and the house be liable to be destroyed by the military authority.

All disorders and disturbances of the peace done by combination and numbers, and crimes of an aggravated nature interfering with forces or laws of the United States, will be referred to a military court for trial and punishment; other misdemeanors will be subject to the

municipal authority, if it chooses to act. Civil causes between party and party will be referred to the ordinary tribunals. The levy and collection of all taxes, save those imposed by the laws of the United States, are suppressed, except those for keeping in repair and lighting the streets and for sanitary purposes. Those are to be collected in the usual manner.

The circulation of Confederate bonds, evidences of debt, except notes in the similitude of bank notes issued by the Confederate States, or scrip, or any trade in the same, is strictly forbidden. It having been represented to the commanding general, by the civil authorities, that these Confederate notes, in the form of bank notes, are, in a great measure, the only substitute for money which the people have been allowed to have, and that great distress would ensue among the poorer classes if the circulation of such notes was suppressed, such circulation will be permitted so long as anyone may be inconsiderate enough to receive them, till further orders.

No publications, either by newspaper, pamphlet, or handbill, giving accounts of the movements of soldiers of the United States within this department, reflecting in any way upon the United States or its officers, or tending in any way to influence the public mind against the Government of the United States, will be permitted; and all articles of war news, or editorial comments, or correspondence, making comments upon the movements of the armies of the United States, or the rebels, must be submitted to the examination of the officer who will be detailed for that purpose from these headquarters.

The transmission of all communications by telegraph will be under the charge of an officer from these headquarters.

The armies of the United States came here, not to destroy, but to make good, to restore order out of chaos, and the government of laws in the place of the passions of men; to this end, therefore, the efforts of all well-disposed persons are invited to have every species of disorder quelled, and if any soldier of the United States should so far forget his duty or his flag as to commit any outrage upon any person or property, the commanding general requests that his name be instantly reported to the provost guard, so that he may be punished and his wrongful act redressed.

The municipal authority, so far as the police of the city and crimes are concerned, to the extent before indicated, is hereby suspended.

All assemblages of persons in the streets, either by day or night, tend to disorder, and are forbidden.

The various companies composing the fire department in New Orleans will be permitted to retain their organizations, and are to report to the provost marshal, so that they may be known and not interfered with in their duties.

And finally, it may be sufficient to add, without further enumeration, that all the requirements of martial law will be imposed so long as, in the judgment of the United States authorities, it may be necessary. And while it is the desire of these authorities to exercise this government mildly and after the usages of the past, it must not be supposed that it will not be vigorously and firmly administered as occasion calls.

By command of Maj. Gen. Butler.

GEO. C. STRONG,
A. A. G., *Chief of Staff*.

NOTE.—The foregoing proclamation of Gen. Butler commented on or construed by the Supreme Court:

1. The military occupation of the city of New Orleans by the forces of the United States, after the dispossession of the rebels from that immediate region in May, 1862, may be considered as having been substantially complete from the publication of Gen. Butler's proclamation of the 6th (dated on the 1st) of that month; and all the rights and obligations resulting from such occupation, or from the terms of the proclamation, existed from the date of that publication.

2. This proclamation, in announcing, as it did, that "all rights of property" would be held "inviolable, subject only to the laws of the United States," and that "all foreigners not naturalized, claiming allegiance to their respective governments, and not having made oath of allegiance to the government of the Confederate States," would be "protected in their persons and property as heretofore under the laws of the United States," did but reiterate the rules established by the legislative and executive action of the National Government, and which may also be inferred from the policy of the war, in respect to the portions of the States in insurrection occupied and controlled by the troops of the Union. It was the manifestation of a general purpose, which seeks the reestablishment of the national authority, and the ultimate restoration of States and citizens to their national relations under better forms and firmer guarantees, without any view of such subjugation by conquest.

3. Substantial, complete, and permanent military occupation and control, as distinguished from one that is illusory, imperfect, and transitory, works the exception made in the act of July 13, 1861 (12 Stat. L., p. 257), which excepts from the rebellious condition those parts of rebellious States "from time to time occupied and controlled by forces of the United States engaged in the dispersion of the insurgents;" and such military occupation draws after it the full measure of protection to persons and property consistent with a necessary subjection to military government.

4. The President's proclamation of 31st of March, 1863, affected in no respect the general principles of protection to rights and property under temporary government, established after the restoration of national authority. (*The Venice*, 2 Wall., p. 258.)

SAFEGUARDS AND SAFE CONDUCTS.

LAWS RELATING TO, AND HOW INTERPRETED.

The act of April 30, 1790 (sec. 28, Stat. L., vol. 1, p. 118), provides:

That if any person shall violate any safe-conduct or passport, duly obtained and issued under the authority of the United

States, or shall assault, strike, wound, imprison, or in any other manner infract the law of nations, by offering violence to the person of an ambassador or other public minister, such person so offending, on conviction, shall be imprisoned not exceeding three years, and fined at the discretion of the court.

The act of April 10, 1806 (art. 55, Stat. L., vol. 2, p. 366), provides that—

Whosoever, belonging to the armies of the United States, employed in foreign parts, shall force a safeguard, shall suffer death.

The act of February 13, 1862 (sec. 5, Rev. Stat., p. 234, art. 57), provides that—

Whosoever, belonging to the armies of the United States, in foreign parts, or at any place within the United States, or their Territories, during rebellion against the supreme authority of the United States, forces a safeguard, shall suffer death.

The American Military Law and Courts Martial, by James O'Brien, lieutenant, United States Army, the standard authority on such subjects, says, page 140:

A safeguard is a specific protection granted to persons or property by authority of the commander of an army, or by higher authority.

When it protects property, it is usually given to the person in charge of said property.

The effect of a safeguard is to pledge the honor of the nation that the person or property shall be respected by the national troops.

Safeguards are always granted for some important public object. They are made sometimes subservient to the purpose of procuring information of the enemy, but more generally for the purpose of conciliating the good will of the inhabitants of the foreign country.

It is in view of these highly important objects, as well as because the pledged honor of the nation must be jealously maintained, that the offense is punished in all cases with such severity.

Halleck's International Law, edition of 1861 (Ch. XXVII, sec. 15, p. 665), says:

A safeguard is a particular kind of passport or safe-conduct, and is to be construed according to the rules of interpretation applicable to such instruments.

A safeguard, a passport, safe-conduct, flag of truce, and the guarantees impliedly given to a foreign ambassador are all to be classed alike and come under the same construction of law. From time immemorial, damages arising under such instruments have been made good, the ancients having made the same a matter of religion.

Kent, volume 1, section 162, page 165, says:

A passport of safe-conduct is a privilege granted in war and exempting the party from the effects of its operation during the time and to the extent prescribed in the permission. It flows from the sovereign authority, but the power of granting a passport may be delegated by the sovereign to persons in subordinate command, and they are invested with that power either by an express commission or by the nature of their trust. The general of an army, from the very nature of his power, can grant safe-conducts.

He who promises security by a passport is morally bound to afford it against any of his subjects or forces, and to make good any damage the party might sustain by a violation of a passport.

Wheaton's International Law (p. 690, sec. 408) says:

Passports, safe-conducts, and licenses are documents granted in war to protect persons and property from the general operations of hostilities. Such documents are to be interpreted by the same rules of liberality and good faith with other acts of the sovereign power. (See *Garden de Diplomatic*, liv. 6, sec. 16; *Marten's Precis du Droit des Gens*, sec. 292; *Phillimore on Int. Law*, vol. 2, pp. 28, 29; *U. S. Statutes at Large*, already quoted; *U. S. Army Regulations of 1857*, secs. 769-773; *Rayneral, Int. du Droit Nat.*, etc., liv. 3, ch. 9; *Heffter, Droit International*, sec. 142; *Real. Science du Gouvernement*, tome 5, ch. 3, sec. 4.)

The Hon. William Lawrence, chairman of the Committee on War Claims of the House of Representatives, Forty-third Congress, in his report on "Alien claims," says (p. 29):

When, by the terms of the capitulation of a hostile city or army, there is a distinct stipulation by the proper officer commanding the Union army that rights of persons and property shall be respected, this pledge is to be respected, and a violation of it by military officers clothed with authority to act in the name of the Government would create a liability to repair any damages. But this protection only extends to such enemies as strictly observe neutrality and the terms of the capitulation and to property, the nature of which does not take it out of the condition of neutrality.

The same rule of protection is extended to persons and property where there is no capitulation, but an authorized military proclamation promising it, when a city or district of the enemy is subdued and occupied.

This same principle will apply generally to duly authorized safeguards. (See case of *Planters' Bank v. Union Bank*, 16 Wall., 468; also, *The Venice*, 2 Wall., 258.)

SCOUTS AND GUIDES, EXTRA-DUTY PAY, ETC.

CLAIMS FOR PAY AS SCOUTS AND GUIDES, EXTRA-DUTY PAY, ETC.

Claims for extra-duty pay are filed under section 1287, Revised Statutes, as amended by the act of July 5, 1884 (23 Stat., 110).

Under the Army Regulations of 1861 (par. 1065), the expenses of hiring "scouts, escorts, interpreters, spies, and guides" is properly payable by the Quartermaster's Department, from the annual appropriation for "Incidental expenses, Quartermaster's Department. Accounts of this character, as a rule, pertain to the Third Auditor's office, but there are exceptional cases in which the Secretary of War, in his discretion, has authorized payment either from the appropriation for "Contingencies of the Army," or from the appropriation for "Secret Service." Such cases come under the jurisdiction of the Second Auditor, now Auditor for the War Department. The former appropriation is an annual one and will be found in all the acts making appropriations for the support of the military establishment during the last seventy-five years.

Under the jurisdiction of the Second Auditor.

The appropriation for "Secret Service" was first made July 1, 1862 (12 Stat., 508). Subsequent appropriations

were made June 15, 1864, and March 3, 1865 (13 Stat., 129, 497), the total amount appropriated being \$700,000.

The only authority under which claims on account of "Contingencies of the Army" and "Secret Service" are presented is the acts making appropriations for those purposes.

Compensation allowed scouts and guides.

Allowance for fatigue duty.

The compensation allowed scouts and guides seems to have varied from \$30 per month to \$5 per day.

Under the provisions of the act of Congress of August 4, 1854 (10 Stat. L., sec. 6, 576), soldiers employed on extra duty east of the Rocky Mountains, as laborers and teamsters, were allowed and paid 25 cents per day, and mechanics 40 cents per day; those thus employed west of the Rocky Mountains were allowed and paid 35 cents and 50 cents per day, respectively.

Details to special service, how made.

The payment of extra-duty pay to soldiers was prohibited by act of Congress approved March 3, 1863 (12 Stat. L., sec. 35, p. 736), except to those employed as clerks and messengers in the military offices in Washington and at the several geographical divisions and department headquarters.

The payment of extra-duty pay to enlisted men employed in the Quartermaster's Department ceased under that law from March 3, 1863, to July 13, 1866, on which date an act was approved providing that,

Soldiers employed as artificers or laborers in the construction of permanent military works, public roads, or other constant labor of not less than ten days' duration, they shall receive, in addition to their regular pay, the following compensation: Privates working as artificers, and non-commissioned officers employed as overseers of such work, not exceeding one overseer for twenty men, thirty-five cents per day, and privates employed as laborers, twenty cents per day. * * * (14 Stat. L., sec. 7, p. 93.)

When soldiers are detailed for employment as artificers or laborers in the construction of permanent military works, public roads, or other constant labor of not less than ten days' duration, they shall receive, in addition to their regular pay, the following compensation: Privates working as artificers, and non-commissioned officers employed as overseers of such work, not exceeding one overseer for twenty men, thirty-five cents per day, and privates employed as laborers, twenty cents per day. * * * (14 Stat. L., sec. 7, p. 93.)

DECISION OF THE COURT OF CLAIMS, IN CASE OF DAVID C. ALLEN, FOR SERVICES AS A SPY.

[Court of Claims. Congressional case No. 3925. David C. Allen v. The United States. Decided January 4, 1892.]

STATEMENT OF CASE.

The claim in the above-entitled case was transmitted to the court by the Committee on War Claims of the House of Representatives on the 16th day of April, 1888.

The claimant, in his petition, makes the following allegations:

That in the fall of 1861, Springfield, Mo., was occupied by Federal troops under command of Gen. John C. Fremont; that at the same time the Confederate Missouri State Guard, commanded by Gen. Sterling Price, was encamped not far off, and its size and intentions were uncertain; that Gen. Fremont was in great need of accurate information as to the numbers and purposes of the enemy and authorized one Martin J. Hubble to obtain a compe-

tent man to visit their camp and secure this information, stating that \$1,000 would be paid for such service; that in accordance with such authority from Gen. Fremont, said Hubble engaged this claimant to render said service upon the terms stated; that in pursuance of said engagement the claimant visited the Confederate camp and returned with valuable information which he imparted to Gen. Fremont in person; that thereafter, by direction of Gen. Fremont, the claimant made another trip to the Confederate camp, resulting in the capture of a Confederate spy in the person of the wife of one of Gen. Price's officers; that a third time, at the request of Gen. Fremont, the claimant undertook to visit the enemy's camp and secure information, but while so absent Gen. Fremont was succeeded by Gen. Hunter. Springfield was evacuated by the Union forces, and on claimant's return he was made prisoner by the Confederates.

That the agreement to pay this claimant \$1,000 for the first-mentioned service was approved and ratified by Gen. Fremont, but claimant has never received said sum or any part thereof; that no definite agreement was made as to the amount which this claimant should receive for his subsequent services aforesaid, but that, considering the great peril incurred by him and the value of the information which he secured for the Union authorities, such services were reasonably worth not less than \$500 for each trip, making altogether \$2,000.

The case was brought to a hearing on the 27th day of May, 1891.

Charles and William B. King, Esqs., appeared for claimant and the Attorney General, by James H. Nixon, Esq., his assistant, and under his direction, appeared for the defense and protection of the interests of the United States.

OPINION.

RICHARDSON, Ch. J., delivered the opinion of the court:

The claimant, in his petition, sets out a contract made under the direction of Gen. John C. Fremont, while in command of military forces of the United States, at Springfield, Mo., in the autumn of 1861, for the performance of certain duties as a spy.

In Totten's case (92 U. S. R., 105) the Supreme Court held that the President in time of war had a right to make such contracts binding on the United States. The general officers of the Army in the field are under the actual or implied direction of the President in all their movements, and their contracts in the line of their duty must be held to be made by his authority. That the employment of spies is directly and peculiarly within the line of duty of a commanding general in actual warfare can not be doubted. Their character and employment are as old as the art of war and as necessary, often, as implements of warfare.

That being the case, the claimant had a cause of action upon which suit might have been maintained in this court unless excluded from its jurisdiction for special reasons, which we shall consider later.

To such a claim, if within the jurisdiction of the court, there is a statute bar much more pronounced than any

mere statute of limitations, which bars the remedy only and not the claim. It is in these words:

SEC. 1069. Every claim against the United States, cognizable by the Court of Claims, shall be forever barred unless the petition setting forth a statement thereof is filed in the court or transmitted to it by the Secretary of the Senate or the Clerk of the House of Representatives, as provided by law, within six years after the claim first accrues: *Provided*, * * * [saving rights of persons under certain disabilities].

The Bowman Act, under which this case was transmitted to the court by a committee of the House of Representatives, provides in section 3 (1 Supplement to Revised Statutes, 2d ed., p. 403) as follows:

Nor shall the said court have jurisdiction of any claim against the United States which is now barred by virtue of the provisions of any law of the United States.

At first view this provision would seem to exclude from our jurisdiction all claims to which section 1069 of the Revised Statutes is applicable. But, considering the object of the act, which is declared by its title to be "An act to afford assistance and relief to Congress and the executive departments in the investigation of claims and demands against the Government," and knowing that there were many cases pending in the departments and in Congress which had accrued more than six years previously, and giving a liberal interpretation to the act in order to accomplish its object, the court early held that the bar of Revised Statutes, section 1069, did not still apply to a claim which was barred from the general jurisdiction of the court if it could be considered and paid by any executive department—that the bar intended is a complete bar in the departments as well as in the courts; that while there is any avenue open to the claimant through which he can have his claim adjusted and paid, it is not barred within the meaning of the act and can be transmitted to this court by the head of a department or by a committee of Congress, and the court can take jurisdiction.

The rejection of a claim by executive officers alone does not of itself bar a claim, but it removes an obstacle in the way of the operation of the statute of limitations and allows the latter to apply with full force. The act has received interpretation in the following cases reported in the Court of Claims Report: McClure (19, p. 18), Dunbar (19, p. 489), Ford (19, p. 519), Dennis (20, p. 119), Blair (21, p. 253), McDonald (21, p. 320), McLenare (21, p. 327), Mitchel (21, p. 466), Vance (21, p. 488), Norfolk Tr. Co. (23, p. 19), Furlong (23, p. 32), Belt (23, p. 317), Dennis (23, p. 324), Kimbrough (25, p. 21), Nutt (26, p. 15).

The avenue open to the claimant for the settlement of his claim was the War Department, where it accrued and which alone had authority to settle and adjust it. It was peculiarly and exclusively within the jurisdiction of that

department to determine the validity and amount before it could have any standing with the accounting officers, as is to be inferred from the language of the Supreme Court in Totten's case; like claims for the refund of internal-revenue taxes, which the Supreme Court held in Kaufman's case (96 U. S. R., 570), affirming the judgment of this court (11 C. Cls. R., 659), must be first submitted to the commissioner before any liability is fixed. They say:

It is not the allowance of an ordinary claim against the Government, by an ordinary accounting officer, but the adjudication by the first tribunal to which the matter must by law be submitted. Until so submitted and until so adjudicated there is not even a prima facie liability of the Government, but when submitted and when allowed upon the adjudication the liability is complete until in some appropriate form it is impeached.

The claimant has in fact been to the War Department, as he admits in his brief, where he states as follows:

The claim was presented to the Quartermaster General in April, 1869, with evidence to sustain it. It was suspended by the War Department in August, 1869, for the claimant to obtain the testimony of Gen. Fremont, and it was subsequently rejected in 1870.

The claim having been rejected by the War Department, and the only avenue for its settlement by the executive officers having thus been closed against it, the bar of section 1069 of the Revised Statutes is left to apply to it with all its force and effect, if this court ever had jurisdiction of the cause of action.

But another reason why the court can not find the facts, even if it never had jurisdiction under its general powers and the statute of limitations never did apply to it—the claim is for services as a spy. The Supreme Court says in Totten's case (96 U. S. R., 105, 107):

It may be stated as a general principle that public policy forbids the maintenance of any suit in a court of justice the trial of which would inevitably lead to the disclosure of matters which the law would regard as confidential and respecting which it will not allow the confidence to be violated. On this principle suits can not be maintained which would require a disclosure of the confidences of the confessional, or those between husband and wife, or of communications of a client to his counsel for professional advice, or of a patient to his physician for a similar purpose. Much greater reason exists for the application of the principle to the cases of contracts for secret services with the Government, as the existence of a contract of that kind is itself a fact not to be disclosed.

A claim which to investigate in a court of justice is decided to be against public policy, and which is alone cognizable by the War Department, where it has been considered and rejected, is effectually excluded for the jurisdiction of this court to find and report the facts to Congress. It can hardly be conceived that Congress intended by the Bowman Act to authorize a committee of either House to use this court for the investigation of claims founded on confidential contracts for the services

of a spy in time of war, when the disclosure of the facts in such case is decided by the Supreme Court to be against public policy.

What Congress may do, acting by both Houses, or what one House alone may do, by special resolution, in the investigation of such a contract by their committees, is not considered in this case, and we express no opinion thereon.

The clerk will transmit a copy of the petition and of this opinion to the Committee on War Claims of the House of Representatives.

BY THE COURT.

Filed January 4, 1892.

A true copy.

Test this 30th day of November.

[SEAL.]

JOHN RANDOLPH,
Assistant Clerk Court of Claims.

SURGEONS, CONTRACT.

CONTRACT SURGEONS.

It can not be ascertained that any specific law upon the subject ever warranted the appointment of contract or acting assistant surgeons; their employment and compensation were provided for from time to time in the annual appropriation bills passed by Congress, allowing a gross amount to be expended for such purpose, and usually specifying or restricting their numbers.

Compensation.

Monthly compensation ranged from \$100 to \$113.83—\$100 for hospital service and \$113.83 for field service—and \$25 per month in addition where they furnished medicines. The Surgeon General has exercised the right to fix the pay, both generally and in specific cases, and although particular law and regulation can not be quoted therefor this action has been uniformly acquiesced in by the Secretary of War and the accounting officers of the Treasury for many years. The right to fix the pay of acting assistant surgeons was finally formally vested in the Surgeon General by the Secretary of War November 17, 1880.

None has been employed since July 16, 1892, Congress having declined to make any appropriation for their payment after that date.

Notes of decisions by Supreme Court of United States.

Notes of decisions by Supreme Court of the United States.

A contract surgeon in the Army is not an officer, and an officer is not to be credited with such service in the computation of his longevity pay. (*James C. Byrnes v. The United States*, 26 C. Cls. R., p. 302.)

**MEDICAL SERVICES, MEDICAL AND HOSPITAL SUPPLIES,
AND CARE OF SICK AND WOUNDED SOLDIERS, CLAIMS
FOR.**

**CLAIMS FOR MEDICAL SERVICES, MEDICAL AND HOSPITAL
SUPPLIES, AND CARE OF SICK AND WOUNDED SOLDIERS.**

The authority for filing these claims rests on the fact that Congress annually makes an appropriation for the purchase of medical and hospital supplies and for the medical care and treatment of officers and enlisted men on duty at posts and stations for which no other provision is made, and on the further fact that the time for presenting such claims is not barred by any statute of limitations.

Claims of this character come under the jurisdiction of the Auditor for the War Department.

**STEAMBOATS AND OTHER VESSELS AND RAILROAD EN-
GINES AND CARS LOST OR DESTROYED IN THE MILI-
TARY SERVICE OF THE UNITED STATES.**

[12 Stat. L., p. 743.]

[Extract from AN ACT To promote the efficiency of the Corps of Engi-
neers and of the Ordnance Department, and for other purposes.]

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SEC. 5. *And be it further enacted,* That section two of the act approved March three, eighteen hundred and forty-nine, entitled "An act to provide for the payment of horses and other property lost or destroyed in the military service of the United States," shall be construed to include the steamboats and other vessels, and "railroad engines and cars," in the property to be allowed and paid for when destroyed or lost under the circumstances provided for in said act.

Steamboats
and railroad
engines lost
or destroyed in
military serv-
ice to be paid
for.
1849, ch. 129,
sec. 2.
Vol. 1x, p.
415.

Approved, March 3, 1863.

[16 Stat. L., p. 368.]

JOINT RESOLUTION Relating to steamboats and other vessels owned in the loyal States.

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of February nineteenth, eighteen hundred and sixty-seven, entitled "An act to declare the sense of an act entitled 'An act to restrict the jurisdiction of the Court of Claims,'" and so forth, and so forth, shall not apply to nor be construed to debar the settlement of claims for steamboats or other vessels taken without consent of the owner, or impressed into the military service of the United States, during the late war, in States or parts of States declared in insurrection: *Pro-*

Claims for
steamboats,
etc., not de-
barred by act
of 1867, etc.

vided, That the claimants were loyal at the time their claims originated, and remained loyal thereafter, and were residents of loyal States, and such steamboats or other vessels were in the insurrectionary districts by proper authority, viz: charter, contract, impressment, or in conformity with rules or regulations established by the Secretary of the Treasury and approved by the President of the United States.

Approved, December 23, 1869.

[16 Stat. L., p. 600.]

A RESOLUTION To amend a "Joint resolution relating to steamboats and other vessels owned in the loyal States," approved December twenty-three, eighteen hundred and sixty-nine.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled.

Amendment
of former reso-
lution as to
claims for
steamboats,
etc.

That "Joint resolution relating to steamboats and other vessels owned in the loyal States," approved December twenty-three, eighteen hundred and sixty-nine, be, and the same hereby is, amended by adding at the end thereof the following: "or in conformity with the laws of the United States."

Approved, March 3, 1871.

[17 Stat. L., p. 12.]

[Extract from AN ACT Making appropriations to supply deficiencies in the appropriations for the service of the year ending June 30, 1871. etc.]

Act of 1871,
ch. 116, sec. 2.
Vol. xvi, p. 524,
not to give ju-
risdiction over
certain claims
to commis-
sioners of claims.

Vol. xiv, pp.
360, 370.

Vol. xvi, p.
368.

Vol. xvi, p.
600.

That the jurisdiction conferred by the joint resolution of June eighteen, eighteen hundred and sixty-six, in regard to claims from the counties of Berkeley and Jefferson, in the State of West Virginia, and by the joint resolution of July twenty-eight, eighteen hundred and sixty-six, in regard to claims from the State of Tennessee, and by the joint resolution of December twenty-three, eighteen hundred and sixty-nine, as amended by the act of March three, eighteen hundred and seventy-one, in regard to steamboats and other vessels, shall not be withdrawn or impaired by any construction of the law creating commissioners of claims to examine claims arising in States proclaimed to be in insurrection, and the jurisdiction upon all claims presented by loyal citizens from said State of Tennessee, and from said counties of Berkeley and Jefferson, to the proper department before the third of March, eighteen hundred and seventy-one, shall remain as before the passage of said act creating said commissioners of claims.

Approved, April 20, 1871.

NOTE.—Claims for steamboats and vessels lost in the military service of the United States are adjusted by the

Third Auditor of the Treasury, now Auditor for the War Department, under the provisions of the act approved March 3, 1849 (Stat. L., vol. 9, p. 414), and the act of March 3, 1863 (Stat. L., vol. 12, p. 743).

Claims for steamboats and vessels, belonging to loyal citizens residing in States proclaimed as in insurrection, seized by United States authorities were adjusted by the commissioners of claims under the provisions of the act approved March 3, 1871.

The remedy given by the acts of March 3, 1849, and March 3, 1863, is complete and exclusive.

SEA SERVICE AND SEA PAY.

Section 1556 of the Revised Statutes. That section provides as follows:

The commissioned officers and warrant officers on the active list of the Navy of the United States, and the petty officers, seamen, ordinary seamen, firemen, coal heavers, and employees in the Navy shall be entitled to receive annual pay at the rates herein stated after their respective designations:

General rule.
Officers of
the line.

* * * Lieutenants, during the first five years after date of commission, when at sea, \$2,400; on shore duty, \$2,000; on leave or waiting orders, \$1,600; after five years from such date, when at sea, \$2,600; on shore duty, \$2,200; on leave or waiting orders, \$1,800.

Lieutenants.

"Sea service" is defined by section 1571 of the Revised Statutes.

NOTE.—The Supreme Court of the United States decided January 10, 1887, *United States v. Symonds* (120 U. S. Repts., p. 46), that—

The sea pay given to officers of the Navy by Revised Statutes, section 1556, may be earned by services performed under orders of the Navy Department in a vessel employed, by authority of law, in active service in bays, inlets, roadsteads, or other arms of the sea, under the general restrictions, regulations, and requirements that are incident or peculiar to service on the high seas.

The authority of the head of an executive department to issue orders and regulations under directions of the President to have the force of law is subject to the condition that they conflict with no act of Congress; and an order by the Secretary of the Navy that a service shall not be a sea service which Congress has directed shall be a sea service is invalid.

NOTE.—It was decided by the Court of Claims, and the decision was affirmed by the Supreme Court of the United States in the case of *Strong v. United States* (125 U. S., 656), that service on a receiving ship was "sea service," and that officers so serving were entitled to "sea pay," notwithstanding the fact that from 1843 the Navy regulations had treated such service as "shore duty." Hundreds of cases were presented under this decision to the accounting officers of the Treasury. The claims were allowed and regularly reported to Congress for appro-

priation as claims allowed by the accounting officers. Congress made an appropriation of over \$256,000 to pay these cases, but added this proviso:

That no part of any one of the claims to which this appropriation is applicable shall be paid therefrom which accrued more than six years prior to the date of the filing of the petition in the Court of Claims upon which the judgment was rendered, which, being affirmed by the Supreme Court, has been adopted by the accounting officers as the basis for the allowance of said claim. (25 Stat. L., 934.)

The claims which were appropriated for were paid by the accounting officers, all amounts accruing more than six years prior to the date of filing the petition being deducted and withheld from the claimants under the proviso above quoted.

Following this action, hundreds of claimants petitioned Congress for redress and for payments of the amounts withheld. The claims were referred to the Court of Claims by resolution of the Senate under the provision of the act of March 3, 1887. The court found the facts in a very large number of these cases and reported them to Congress (see S. Docs. Nos. 54, 56, 61, 97, 98, 99, 100, 101, 109, 162, 57th Cong., 2d sess.), and Congress has made appropriations to pay the amounts which were withheld under this positive provision of law above quoted (see act of Feb. 25, 1905, 33 Stat. L., 743 et seq.).

STATEMENTS OF VESSELS CAPTURED AND DESTROYED FOR VIOLATION OF THE BLOCKADE OR IN BATTLE, FROM MAY, 1861, TO MAY, 1865—STATEMENT OF PRIZES ADJUDICATED FROM THE COMMENCEMENT OF THE REBELLION TO MAY 1, 1868, WITH VESSELS ENTITLED TO SHARE IN THE DISTRIBUTION, ETC.—STATEMENT OF PRIZES ADJUDICATED TO MAY 1, 1868, ARRANGED IN CONNECTION WITH THE VESSELS OF THE NAVY ENTITLED TO SHARE IN PROCEEDS.

Statement of vessels captured and destroyed for violation of the blockade or in battle, from May, 1861, to May, 1865, by reports received to the latter date.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.	A. J. Russell.	Cotton.	1861.	Hampton Roads.	Cumberland.	New York.	Released.
Ship.	Argo.	Tobacco.	May 3	do.	do.	Baltimore.	Do.
Schooner.	Arcola.	Corn, etc.	May 14	do.	Minnesota.		Taken by Government.
Do.	Amira Ann.	Timber.	May 22	do.	do.		Condemned.
Do.	Aid.		May 17	do.	do.		Do.
Ship.	Amelia.	Assorted.	June 5	Mobile Bay.	Niagara.	Philadelphia.	Do.
Brig.	Amy Warwick.	Coffee.	June 18	Charleston.	Wabash and Union.	Boston.	Do.
Sloop.	Alena.		June 10	Hampton Roads.	Minnesota.	Washington.	Do.
Schooner.	Achilles.	In ballast.	June 15	Potomac River.	Mount Vernon.	Key West.	Do.
Do.	Ann Ryan.	Timber.	June 17	Chandeleur Island.	Massachusetts.		Vessel burned.
Brig.	Alvarado.		July 4	Galveston.	South Carolina.		Burned.
Schooner.	Abbie Bradford.		Aug. 6	St. Marys River.	Jamestown.	Philadelphia.	Condemned.
Do.	Albion.	Coffee, etc.	Aug. 13	Mississippi River.	Powhatan.	do.	Do.
Do.	Algburth.	Molasses.	Aug. 16	Charleston.	Roanoke and Seminole.	New York.	Do.
Do.	Aristides.	None.	Aug. 31	Lat. 30°, long. 80°.	Jamestown.	Key West.	Do.
Do.	Alert.	Salt, fruit, etc.	Sept. 27	Key West.	Baltimore.	do.	Do.
Brig.	Ariel.	Salt.	Oct. 6	Charleston.	Roanoke and Flag.	do.	Do.
Do.	Argonaut.	Salt.	Oct. 20	do.	Vandalla.	Philadelphia.	Do.
Schooner.	Adeline.	Coffee, sugar, etc.	Sept. 13	Wilmington, N. C.	Susquehanna.	Released.	Condemned.
Do.	Albion.	Assorted.	Nov. 17	Off Cape Carnaveral.	Connecticut.	Key West.	Do.
Ship.	Admiral.	Coal salt, etc.	Nov. 25	Coast of South Carolina.	Penn and Alabama.	New York.	Do.
Steamer.	Anna.	Resin, turpentine, etc.	Dec. 12	Tybee.	Alabama.	Philadelphia.	Do.
Schooner.	A. J. View.	Turpentine and tar.	Nov. 22	Mississippi Sound.	New London and R. R. Cuyler.	New York.	Do.
Sloop.	Advocate.	None.	do.	do.	do.	do.	Do.
			Dec. 1	do.	New London, etc.	do.	Do.
Schooner.	Anna Smith.	Turpentine and resin.	1862.	Cedar Keys.	Hatteras.		Destroyed.
Do.	Arrow.	Salt, etc.	Jan. 10	St. Johns, Fla.	Blenville and Mohican.	Philadelphia.	
Sloop.	Atlanta.		Feb. 25	West coast of Florida.	Etthan Allen.		Taken by Government.
Yacht.	America.	None.	Mar. 14	East coast of Florida.	Ottawa, etc.		Transferred to Army.
Steamer.	Albany.		Mar. 14	Newbern, N. C.	Rowan's expedition.		
Schooner.	A. H. Partridge.	Rosin and shingles.	do.	do.	do.	New York.	
Do.	Alphonsa.		do.	do.	do.		Condemned.
Do.	Anna Belle.	Coffee, spirits, etc.	Mar. 28	Cape Blase.	Pursuit.	Key West.	Do.
Do.	Alert.	Assorted.	Feb. 28	St. Johns, Fla.	Blenville.	Philadelphia.	Do.
Do.	Active.	Salt and coffee.	Apr. 28	Stono, S. C.	Fambeau.	do.	Do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Steamer.	Alfred Robb.	Assorted.	1862.	Florence, Ala.	Tyler.	New York.	Taken by Government.
Ship.	Alliance.	Soap, salt, etc.	Apr. 19	Fort Macon.	Daylight and Chippewa.	do.	Condemned.
Schooner.	Albert.	Cotton.	Apr. 26	Charleston.	Huron.	do.	Do.
Sloop.	Annie.	Bacon.	Apr. 29	Gulf of Mexico.	Kanawha.	do.	Transferred to Army.
Steamer.	Alice.	Machinery.	May 14	Roanoke River.	Perry, Lookwood, and Ceres.	New York.	Vessel sunk; subsequently raised by private parties.
Schooner.	Actor.	None.	Mar. 6	Pamlico River, N. C.	Ceres.	do.	Condemned.
Do.	Andromeda.	Cotton, etc.	May 26	Mural, Cuba.	Pursuit.	Key West.	Do.
Do.	Agnes H. War.	do.	June 1	Coast of South Carolina.	Northern Light.	New York.	Do.
Do.	American Coaster.	None.	June 7	Pamunkey River.	Currituck.	Washington.	Do.
Do.	Agnes.	Cotton, etc.	July 16	Charleston.	Huntsville.	Key West.	Do.
Do.	Aquila.	Turpentine.	Aug. 4	Bahamas.	Huron.	Philadelphia.	Do.
Steamer.	Adela.	Arms and ammunition.	July 7	Mobile.	Quaker City and Huntsville.	Key West.	Do.
Do.	Ann.	None.	July 19	Pungo River, N. C.	Susquehanna and Kanawha.	New York.	Do.
Schooner.	Albenarle.	None.	Mar. 26	N. C.	Commodore Perry, etc.	do.	Do.
Sloop.	America.	None.	Apr. 10	N. C.	do.	do.	Do.
Schooner.	Anna Sophia.	Assorted.	Aug. 27	Gulf of Mexico.	R. R. Cuyler.	do.	Do.
Do.	Artie.	Assorted.	Aug. 27	Potomac River.	Frederick.	do.	Burned.
Do.	Agnes.	Assorted.	Sept. 25	St. Andrews Sound, Ga.	Florida.	Philadelphia.	Condemned.
Sloop.	Ann Spures.	Assorted.	Oct. 1	Wilmington Bay.	William Bacon.	Washington.	Released.
Tug.	Anglo American.	Assorted.	Aug. 26	Mississippi River.	Essex.	do.	Destroyed.
Ram.	Arkansas.	Rope, etc.	Oct. 1	Pensacola.	Kensington, etc.	Key West.	Condemned.
Schooner.	Adventure.	Turpentine, etc.	Aug. 15	Corpus Christi.	Arthur.	New York.	Burned by rebels.
Steamer.	A. B.	None.	Nov. 7	Charleston.	Seneca.	do.	Taken for use of Government.
Schooner.	Annie Dees.	None.	Oct. 21	Sounds of North Carolina.	Ellis.	do.	Burned.
Do.	Adelaide.	None.	Oct. 24	Bulls Bay.	Flag and Restless.	New York.	Condemned.
Steamer.	Anglia.	Drugs, etc.	Nov. 15	Lat. 24°, long. 83°.	Huntsville.	Key West.	Do.
Schooner.	Ariel.	Assorted.	Nov. 24	Indian River.	Sagamore.	do.	Do.
Do.	Agnes.	Cotton.	Dec. 10	do.	do.	do.	Do.
Do.	Alicia.	Salt.	Nov. 18	Shallotte Inlet, N. C.	Monticello.	do.	Destroyed.
Do.	Ariel.	do.	do.	do.	do.	do.	Do.
Do.	Ann Maria.	do.	Dec. 30	Jupiter Inlet.	Gem of the Sea.	do.	Vessel destroyed.
Sloop.	Ann.	Salt, etc.	1863.	do.	Sagamore.	Key West.	Condemned.
Do.	Avenge.	Coffee, salt, etc.	Jan. 5	Cape St. Blas.	Pochoontas.	New York.	Taken for use of Government.
Steamer.	Antona.	Munitions of war.	Jan. 6	do.	do.	do.	Condemned.

Do.	A. W. Baker	Sutler's stores.	Feb. 3	Mississippi River	Queen of the West.	Destroyed.
Schooner.	A. W. Thompson		Feb. 28	Piney Point.	W. vandank	Condemned.
Boat.	Alligator	Salt.	Feb. 8	Abasco.	Julia.	Do.
Schooner.	Avon.	do.	Feb. 14	Calcoosatchie River.	do.	Restored.
Do.	Annie.	Dry goods, etc.	Mar. 15	Habana.	Sonoma.	Condemned.
Brig.	Atlantic.		Mar. 28	Bulls Bay, S. C.	Stettin.	Do.
Steamer.	Aries.	Cotton.	Mar. 31	Tortugas.	Memphis.	Do.
Schooner.	Antelope.	do.	do.	Mosquito Inlet.	Two Sisters.	Do.
Do.	Agnes.	Coffee salt, etc.	Mar. 23	Habana.	Fort Henry.	Do.
Sloop.	Aurelia.	Cotton.	Feb. 26	Suwanee River.	Huntsville.	Do.
Schooner.	Ascension.	Cotton.	Apr. 14	Habana.	Wanderer.	Released.
Do.	Annie B.	Brandy, etc.	Apr. 17	Lat. 27° long. 83°	Susquehanna.	Condemned.
Do.	Alabama.	Assorted.	Apr. 18	Lat. 29° long. —°	W. World and S. Rotan.	Do.
Do.	A. Carson.	do.	Apr. 24	Chesapeake Bay.	Perry.	Do.
Do.	Alma.	Cotton.	May 8	Charleston.	Flag Canandagua, Wamsutta.	Do.
Do.	Amelia.	do.	do.	At sea.	Courier.	Do.
Sloop.	Angelina.	Assorted.	May 16	Lat. 28° long. 86°	Huntsville.	Burned.
Schooner.	A. J. Hodge.		May 13	Yazoo City.	do.	Destroyed.
Ram.	Arkansas.	Cotton.	May 20	do.	W. World and S. Rotan.	Condemned.
Ironclad, rebel.	Arro.	do.	June 17	Savannah.	W. World and S. Rotan.	Do.
Schooner.	Atlanta.	Cotton.	June 17	Stamethree River.	Fort Henry.	Do.
Do.	Anna Maria.	None.	June 28	Great Yocomico.	Satella.	Do.
Do.	Arctic.	Cotton.	July 6	Charlotte Harbor, Fla.	Bermuda.	Do.
Do.	Artist.	Drugs, etc.	Aug. 15	Lat. 28° long. 95°	Princess Royal.	Do.
Brig.	Atlantic.	Cotton.	Aug. 10	Rio Grande.	De Soto.	Recaptured by her crew.
Schooner.	Alice Vivian.	Assorted.	Aug. 18	Gulf of Mexico.	Sagamora.	Do.
Steamer.	Ann.		Aug. 8	Gilberts Bar.	Mississippi Squadron.	Condemned.
Schooner.	Alonso Childs.		Sept. 15	New Inlet, N. C.	Shenandoah.	Wrecked.
Do.	Arabian.		Sept. 15	Off the Rio Grande.	Eugenie.	Do.
Brig.	Atlantic.	Assorted.	Aug. 14	Chandeleur Island.	Black Hawk.	Condemned.
Steamer.	Alabama.		Sept. 12	Red River.	Fort Henry.	Burned.
Do.	Argus.		Oct. 7	At sea.	Ladona.	Condemned.
Boat.	Alice.	Cotton.	July 13	do.	Grady City.	Do.
Schooner.	Arctic.	Assorted.	Nov. 15	Br. S. Santiago.	do.	Do.
Do.	Amelia.	do.	Oct. 27	Off Mobile.	Kanawha.	Do.
English schooner.	Amelia Ann.		Nov. 30	Camperland Beach.	Bradley.	Do.
Schooner.	Albert, or Wenona.		Dec. 8	Off Wilmington.	Gov. Buckingham.	Run ashore.
British schooner.	Antonette.		Dec. 20	St. Catherine's Sound.	Fernandina.	Do.
Steamer.	Antonia.		1864	Off Tybee Island.	do.	Do.
Sloop.	Annie Thompson.	Assorted.	Jan. 16	Off Savannah.	do.	Do.
Schooner.	Arletta, or Martha.	Coffee.	Mar. 3	Off Savannah.	do.	Do.
Steamer.	Alliance.	Assorted.	Apr. 12	Coast of Texas.	S. Carolina, T. A. Ward.	Do.
Mexican schooner.	Alma.	do.	Apr. 19	Off Espiritus Santo.	Virginia.	Do.
Schooner.	Amanda.	do.	May 14	Fast.	Kanawha.	Do.
Do.	Agnes.	Lumber.	May 3	Off Valasco, Tex.	Chocoma.	Do.
Do.	Ann C. Davenport.		May 12	Alligator River.	Ceres and Rockland.	Do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Steamer.	Arrow.	Cotton and tobacco.	1864.	Gatesville, N. C.	Naval and Army capture.	Boston.	Condemned.
Do.	A. D. Vance.	Cotton.	July 26	At sea.	Santiago de Cuba.	New York.	Do.
Do.	Annie.	Cotton, etc.	Sept. 10	Off New Inlet.	Kansas, etc.	New Orleans.	Chased ashore and destroyed.
Schooner.	Annie Virden.	Cotton.	Oct. 31	Off Valasco.	Mobile.	Key West.	Condemned.
Steamer.	Annie.	Cotton.	Oct. 5	Near Cape Fear.	Aster.	Key West.	Blown up by expedition under Lieut. Cushing.
Schooner.	Ann Louisa.	Cotton.	Oct. 7	Lat. 23° 30' N., long. 89° 30' W.	Proteus.	Key West.	Sunk by Kearsarge's fire.
Rebel ram.	Albemarle.	Cotton.	Sept. 6	Roanoke River.	Torpedo boat.	New Orleans.	Condemned.
Rebel steamer.	Alabama.	Armed vessel.	June 19	Off Cherbourg, France.	Kearsarge.	New Orleans.	Do.
Schooner.	Albert Edward.	Cotton.	Oct. 31	Lat. 27° N., long. 94° W.	Katahdin.	New Orleans.	Do.
Steamer.	Armstrong.	Cotton, etc.	Dec. 4	Lat. 32° N., long. 77° W.	R. R. Cuyler and others.	New Orleans.	Do.
Schooner.	Alabama.	Assorted.	Dec. 7	Off St. Louis Pass.	Princess Royal and Chocura.	New Orleans.	Do.
Do.	Augusta.	do.	1865.	Suwanee River, Fla.	Honeysuckle.	Key West.	Cargo sent north in the Massachusetts.
Steamer.	Amazon.	Cotton.	Jan. 17	Savannah River.	Pontiac.	New Orleans.	Condemned.
Schooner.	Annie Sophia.	do.	Mar. 2	Galveston Bay.	Blenville and Princess Royal.	Key West.	Destroyed.
Rebel schooner.	Anna Dale.	Ammunition, etc.	Feb. 7	Pass Cavallo.	Paola.	Key West.	Vessel destroyed; cargo sent to Key West.
Sloop.	Annie.	Cotton.	Feb. 18	Crystal River, Fla.	Sea Bird.	Key West.	Condemned.
Schooner.	Belle Conway.	Tobacco.	Apr. 1	Hampton Roads.	Minnesota.	Key West.	Released.
Do.	Brilliant.	Flour.	May 15	Mississippi Sound.	do.	New York.	Condemned.
Do.	Basille.	Salt and oats.	June 23	do.	Potomac Flotilla.	Baltimore.	Released.
Do.	Brunette.	Iron and vitriol.	July 16	Coast of Maryland.	Susquehanna.	Washington.	Condemned.
Do.	Baltimore.	Salt and sugar.	Sept. 29	Hattiers Inlet.	Gensabok.	Key West.	Released.
Do.	Beverly.	do.	Oct. 3	Potomac River.	Potomac Flotilla.	Key West.	Condemned.
Do.	Bechelor.	Assorted.	July 17	do.	Resolute.	Washington.	Released.
Do.	Buena Vista.	None.	Nov. 13	Bahama Channel.	W. G. Anderson.	Key West.	Condemned.
Do.	Beauregard.	None.	July 28	Hattiers Inlet.	Union.	Key West.	Destroyed.
Brig.	B. F. Martin.	do.	Dec. 18	Alexandria, Va.	Perry.	Washington.	Condemned.
Sloop.	Blooming Youth.	do.	1862.	Elizabeth City.	Rowan's expedition.	do.	Do.
Schooner.	Black Warrior.	Salt and coffee.	Feb. —	Wilmington.	Mount Vernon.	Philadelphia.	Do.
Do.	British Queen.	Powder, etc.	Mar. —	Hole-in-Wall.	Mercedita.	do.	Do.
Steamer.	Bermuda.	Salt, etc.	Apr. 27	Charleston.	Unca.	New York.	Do.
Schooner.	Belle.	Provisions, etc.	Apr. 26	Maranzas Inlet.	Isaac Smith.	do.	Do.
Do.	British Empire.	Cotton.	June 9	Lat. 23° long. 83°	Balnbridge.	Key West.	Do.
Schooner.	Balgerry.	do.	June 9	Lat. 23° long. 83°	Balnbridge.	Key West.	Do.

Sloop.	Beauregard.	Lumber.	Coast of Texas.	Rachel Seaman.	Washington.	Do.
Do.	Blossom.	Wheat.	Potomac River.	Reliance.	do.	Recaptured by rebels.
Schooner.	Breaker.	None.	Coast of Texas.	Arthur.	do.	Condemned.
Sloop.	Bellefont.	None.	do.	do.	Philadelphia.	
Do.	Belle Italia.	None.	New Topsail Inlet.	Daylight.	Key West.	
Schooner.	Brilliant.	Salt.	Indian River.	Sagamore.	do.	
Do.	By George.	Coffee, salt, etc.				
Steamer.	Bloomer.	1863.	Pensacola.	Naval and Army capture.	New Orleans.	Do.
Schooner.	Brave.	Jan. 1	do.	Ocotara.	Key West.	Do.
Steamer.	Burton.	Jan. 15	New Orleans, La.	Admiral Farragut's Fleet.	Appraised at \$13,000.	Destroyed.
Do.	Berwick Bay.	Feb. 3	Mississippi River.	Queen of the West.	Condemned.	Do.
Schooner.	Belle.	Feb. 23	Sapelo Sound.	Potomaska.	New York.	Do.
Do.	Brothers.	Mar. 22	Abaco.	Tloga.	Key West.	Do.
Do.	Bangor.	Mar. 25	Fort Henry.	do.	do.	Do.
Sloop.	Bright.	Apr. 24	Gulf of Mexico.	De Soto.	do.	Do.
Do.	Blaser.	May 27	Lat. 26° long 96°.	Brooklyn.	do.	Do.
Steamer.	Britannia.	June 25	Lat. 25° long 74°.	Santiago de Cuba.	Boston.	Do.
Ship.	Banshee.	July 20	New Inlet.	Nippon.	do.	Restored.
Schooner.	Bettie Cratzer.	July 23	Coast of North Carolina.	Fiambeau.	Philadelphia.	Condemned.
Sloop.	Blue Belle.	July 2	Sabine Pass.	Cayuga.	Key West.	Do.
Boat.	Buckshot.	Aug. 7	Wilmington.	San Jacinto.	do.	Do.
Steamer.	Banshee.	Nov. 21	Bear Inlet.	Grand Gulf and Fulton.	New York.	Do.
Schooner.	Bigelow.	Dec. 16		Not known.	Scuttled.	
Steamer.	Bandigo.	1864.	Off Wilmington.	Blockading squadron.	Burned.	Do.
Sloop.	Buffalo.	Jan. 3	St. Andrews Sound, Ga.	Brazilera.	Lost on Ossabaw Island.	Mar. 23, 1864.
		Feb. 1			Condemned.	
Steamer.	Bombshell.	May 5	Off Plymouth, N. C.	Maitabesett and others.	New York.	Do.
Do.	Boston.	July 8	Off Wilmington.	Fort Jackson.	Boston.	Do.
Do.	Bat.	Oct. 10	do.	Montgomery, etc.	do.	Do.
Schooner.	Badger.	Nov. 6	St. Georges Sound, Fla.	Adela.	Key West.	Do.
Steamer.	Beatrice.	Nov. 27	Off Charleston, S. C.	Picket boats.	Run ashore and destroyed.	Do.
Schooner.	Belle.	Dec. 27	Galveston, Tex.	Virginia.	Condemned.	
Steamer.	Blenheim.	1865.	Cape Fear River.	North Atlantic Squadron.	Do.	
Schooner.	Ben Willis.	Jan. 24	Lat. 28° N. long 92° W.	Penola.	New York.	
Gunboat.	Beaufort.	Feb. 2	Richmond, Va.	Part of North Atlantic Squadron.	New Orleans.	
		Mar. —		ron.		Taken for use of the Navy;
Rebel steamer.	Battle.	May 10	Tombigbee River.	Part of West Gulf Squadron.		mounts one gun.
Do.	Black Diamond.	do.	do.	do.		
Schooner.	Cecilia.	1861.	Hampton Roads.	Dart.		
Do.	Cambria.	Sept. 24	do.	Cumberland.		
Do.	Carrie.	Apr. 23		do.		
		May 2				

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner	Cranshaw	Tobacco	1861. May 17	Hampton Roads.	Minnesota	New York	Condemned.
Do.	Catherine		May 21	do.	do	Washington	Released.
Do.	Caroline	General	July 3	Galveston, Tex.	South Carolina		Restored.
Do.	C. F. Knapp	Fish	Aug. 8	Chandeleur Island.	Massachusetts		
Sloop.	Charles Henry	Assorted	Apr. 7	At sea.	Massachusetts		
Schooner	Colonel Long	Blankets, etc.	Sept. 4	Savannah	Flag, Seneca, Peachontas,	New York	Condemned.
Do.	Cheshire		Dec. 6	Hatteras Inlet.	Stars and Stripes		
Do.	Charity	Lumber	Dec. 15	Bloxie	Harry Lewis, Water Witch, and New London.		Wrecked on Long Island. Transferred to General Butler.
Do.	Captain Spedden		Dec. 31				
Steamer.	Calhoun	Powder, rifles, etc.	1862. Jan. 23	Southwest Pass	Colorado, Rachel Seaman, and tender of Samuel Rotan.	Philadelphia	Condemned.
Do.	Curlew		Feb. —	Roanoke Island	Rowan's expedition.		Destroyed.
Sloop.	Caroline	Cotton	Mar. —	West coast of Florida.	Ethan Allen		Sunk.
Schooner	Cora		do	Lat. 26°, long. 84°	Panola	Key West	Condemned.
Do.	Clifton	Assorted	Mar. 14	Newbern.	Rowan's expedition.	New York	Do.
Sloop.	Coquette		Apr. 3	Charleston Bar.	Susquehanna	Philadelphia	Burned.
Pilot boat.	Cygnets		Apr. 2	Apalachicola.	Mercedita and Sagamore		Destroyed.
Schooner	Columbia	Cotton	Apr. 5	Coast of Texas.	Montgomery		Condemned.
Do.	Charlotte	do	Apr. 10	Mobile.	Kanawha	Boston	Do.
Do.	Cuba	Powder, etc.	do	do	do	do	Do.
Steamer.	Circassian	Assorted	May 4	Coast of Cuba.	Somerset	Key West	Released.
Do.	Constitution		May 22	Lockwoods Folly Inlet.	Mount Vernon, Victoria, and State of Georgia.		Condemned.
Do.	Cambria	Rifles, drugs, etc.	May 26	Charleston.	Euron	Philadelphia	Do.
Schooner	Cora	Cotton, 45 bales.	May 31	At sea.	Arlotta and Dan	New York	Do.
Gunboat.	Corypheus	Salt	May 13	Charleston.	Keystone State.	Philadelphia	Do.
Steamer.	Clara Dolson		May 13	Bayou Bonlouca.	Calhoun	Key West	Do.
Schooner	Catalina	Cotton	June 20	Charleston.	Mound City		Taken by Government.
Do.	Curlew	Dry goods, etc.	June 16	Cedar Keys.	Alabama and Flambeau	Philadelphia	Condemned.
Do.	Chance	Salt	June 28	Wassaw Sound.	Somerset	Key West	Do.
Do.		Cotton, 30 bales.	Mar. 14	Sounds of North Carolina.	Braziers	Philadelphia	Do.
Do.	Caroline Virginia	None	do	Newbern.	Naval expedition.	do	Do.
Do.	Comet	do	Apr. 10	Newtogan Creek, N. C.	Rowan's expedition.	do	Do.
Propeller.	Columbia	Cotton, 52 bales	July 9	Coast of Texas.	Commodore Perry and others.	New York	Do.
Schooner.	Corvella	Cannon, rifles, etc.	Aug. 3	Lat. 28°, long. 76°	Arthur	do	Do.
Do.	Chapel Point	Assorted	Aug. 23	Lat. 23°, long. 84°	Santiago de Cuba.	Key West	Do.
			Sept. 20	Potomac River.	James B. Chambers.	do	Do.
					Jacob Bell	do	Do.

Do.	Conchita.		Oct. —	Coast of Texas	Crocker's expedition.	Philadelphia.	Burned.
Steamer.	Carolina.	Munitions of war.	Oct. 28	Lat. 28°, long. 87°	Montgomery	do.	Condemned.
Sloop.	Capitola.	None.	Nov. 8	Glymont, Md.	Resolute.	Washington.	Do.
Do.	Caperton.		do.		do.	Key West.	Do.
Schooner.	Corse.	Drugs, etc.	Nov. 11	Sabine Pass.	Velocity, Dan, Kensington, and Rachel Seaman.	do.	Do.
Do.			Dec. 22	Lat. 24°, long. 83°	Huntsville.	do.	Do.
Brig.	Courier.	Salt, coffee, etc.	Dec. 26	Abaco.	Santiago de Cuba.	do.	Do.
Schooner.	Carnita.	Assorted.	Dec. 27	Marquess Keys.	Magnolia.	do.	Do.
		do.					
Ship.	C. A. Farwell.	Coal, 16,000 tons.	1893.	New Orleans, La.	Admiral Farragut's fleet.		Appraised at \$36,000.
			Jan. 19	do.	do.		Appraised at \$320,000.
Steamer.	Ceres.		do.	Alexandria, Va.	Adolf Hugel.	Washington.	Appraised at \$17,400.
Schooner.	Chatham.	Cotton.	Feb. 27	Indian River.	New Era.	Key West.	Released.
Steamer.	Curlow.		Feb. 28	Mobile.	Wyandank.	Key West.	Condemned.
Schooner.	Charm.	General.	Feb. 24	Deer Creek.	Kanawha.	Key West.	Released.
Do.	Clara.	Cotton, 179 bales.	Mar. 30	Campeschy Bank.	Mississippi Squadron.	Calro.	Do.
Do.	Clyde.	Cotton, etc.	Apr. 14	Lat. 28°, long. 80°	Sonoma.	Key West.	Do.
Sloop.	Crotilda.	Cotton.	Apr. 16	Charleston Bar.	McClellan.	do.	Do.
Steamer.	Cherokee.	do.	May 7	Apalachicola.	Canandagua and Flag.	Boston.	Do.
		Cotton, 12 bales, 2 bags, and 1 crate.	Apr. 20	Lat. 28° long. 87°.	Port Royal.	Key West.	Do.
Do.	Cuba.	Assorted.	May 17	Fort Morgan.	De Soto.	Key West.	Burned.
Schooner.	Comet.	Cotton, etc.	May 15	Tampa Bay, Fla.	Kanawha.	do.	Condemned.
Boat.	Crazy Jane.	do.	May 8	Charleston.	Tahoma.	Philadelphia.	Do.
Sloop.	C. Ronterean.	Assorted.	May 16	Lat. 26° long. 83°.	S. Atlantic Blockad'g Squad'n.	Key West.	Do.
Schooner.	Clarita.	do.	Apr. 26	Wilmington.	De Soto.	Philadelphia.	Do.
Calypso.		do.	June 11	Crystal River.	Florida.	Key West.	Do.
		Cotton, 57 bales.	June 1	do.	Fort Henry and Beauregard.	do.	Do.
		Cotton, 39 bales.	June 3	At sea.	Octorara and Tioga.	Boston.	Do.
		Cotton, 224 bales.	June 21		Fort Henry.	Key West.	Do.
		Cotton, 22 bales.	June 19		Hendrick Hudson.	do.	Do.
		Cotton, 138 bales.	July 26		De Soto.	do.	Do.
		Cotton, 116 bales.	July 11		San Jacinto.	do.	Do.
		Cotton, 5 bales.	Aug. 7		Port Royal.	do.	Do.
		Cotton, 15 bales.	Aug. 29			Springfield.	Do.
		Cotton, 5 bales.				do.	Do.
		Cotton, 17 bales.				do.	Do.
		Cotton, 64 bales.				do.	Do.
		Cotton, 50 pounds.	Apr. 20	Near Apalachicola.	Port Royal.	Key West.	Do.
		Cotton, 13 bales.	July	do.	do.	do.	Do.
		Cotton, 12 bales.	July	St. Josephs Bay.	do.	do.	Do.
		Cotton, 14 bags.	July	Mississippi Squadron.	J. L. Davis.	Key West.	Do.
		Cotton, 64 bales, etc.	July	do.	Osa.	do.	Do.
		Cotton, 150 bales.	Dec.	Wilmington.	do.	Philadelphia.	Do.
		Cotton, 18 bales.	Dec.	Rappahannock River.	Seminole.	Washington.	Do.
Do.	Charleston.	Whisky, etc.	July 11		Yankee.		Do.
Schooner.	Cassandra.		do.				

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Sloop. Do.	Clara Ann. Clotilda.	Whisky, etc. Cotton, 22 bales.	1863. Aug. 1 July 26 July 17	Cone River. Moquito Inlet. Wacassas River. Fort Henry.	Yankee. Sagmore, etc. Fort Henry.	Washington. Key West. do.	Condemned. Do. Do.
Steamer. Schooner. Sloop.	Cronstadt. Carmila. Clara Louisa.	Cotton, 1354 bales. Cotton, etc. Whisky, etc.	July 19-26 Aug. 16 Aug. 14 Aug. 8	Cape San Blas. Lat. 27°, long. 76°. Lat. 23°, long. 85°. Indian River Inlet.	Hendrick Hudson. Rhode Island. Bermuda. Sagamore.	do. Boston. Key West. do.	Do. Do. Do. Do.
Schooner. Steamer. Do. English steamer. Schooner. Do.	Charnier. Cornubia. Chatham. Ceres. Caroline. Concordia.	Cotton, several lots. Cotton. Cotton. Cotton. Cotton. Cotton.	July 26 Nov. 8 Dec. 16 Dec. 6 Dec. 28 Oct. 5	Moquito Inlet. Off New Inlet. Doboy Sound. Cape Fear River. Oclockney River, Fla. Calcasten Pass.	Mississippi Squadron. Sagamore, etc. Hus. Adger and Nippon. Huron. Connecticut and others. Stars and Stripes. Granite City.	Cairo. Key West. Boston. Philadelphia. Washington. do.	Do. Do. Do. Do. Destroyed. Do.
Sloop.	Caroline.	Salt, etc. Cotton, 50 bales.	1864. Jan. 18 Jan. 6	Jupiter Inlet. At sea.	Roebuck. Vanderbilt.	Key West.	Condemned. Thrown overboard from chased steamer.
Steamer. Schooner. Sloop. Steamer.	Cumberland. Camilla. Cassie Holt. Caledonia.	Cotton, 67 bales. Cotton, 2,129 bales. Molasses, 28 barrels. Cotton, 450 bales. Assorted Cotton.	Feb. 26 Feb. 5 Feb. 29 Feb. 29 do. May 30	Suwanee River, Fla. Port Pemberton. At sea. De Soto Virginia do. Massachusetts and Keystone State.	Clyde. Mississippi Squadron. do. Expedition up Yazoo. do. do. do.	Key West. Springfield. do. Key West. New Orleans. do. Boston.	Condemned. Condemned. Partly condemned. Condemned. Do. Do. Destroyed. Condemned.
Sloop. Do. Schooner. Steamer. Do.	Caroline. Cyclops. Coquette. Condor. Constance.	Cotton. Cotton. Cotton. Cotton. Cotton, 78 bales and 2 half bales.	June 10 June 12 Oct. 26 Oct. 1 Oct. 5 May 31	Jupiter Inlet. Off Charleston. Potomac River. Adolph Hugel. Off Charleston. At sea.	Union. Flag. Adolph Hugel. do. Vicksburg.	Key West. Philadelphia. Washington. do. Boston.	Do. Do. Chased ashore. Driven ashore and totally wrecked. Condemned.
		Cotton, 109 bales. Cotton, 88 bales. Cotton, 34 bales. Cotton, 27 bales. Cotton, 40 bales. Cotton, 4 bales and 152 bags. Cotton, 14 bales.	Apr. 23 June 4 June 14 June 20 June 26 July 7 do.	Suwanee River. Off Cape Lookout. Wacassas River. do. At sea. do. Suwanee River	Sagamore. Keystone State. J. S. Chambers and Clyde. do. Quaker City. Fort Jackson. Sagamore and Clyde.	Key West. Philadelphia. do. New York. Philadelphia.	Do. Do. Do. Do. Do.

Cotton, 90 bales.	July 11	At sea.	Connecticut.	Philadelphia.	Do.
Cotton, 2 bales.	July 13	do.	Massachusetts.	Philadelphia.	
Cotton, 161 bales and 3 half bales.	July 26	do.	Keystone State.		
Cotton, 90 bales.	July 28	Gatesville, N. C.	Whitehead.		Joint Army and Navy ex- pedition. Condemned.
Cotton, 82 bales.	July —	At sea.	Aries.	Philadelphia.	Do.
Cotton, 235 bales.	Aug. 7	do.	Keystone State.	do.	Do.
Cotton, 12 bags.	Aug. 8	do.	do.	do.	Do.
Cotton, 43 bales and 3,500 pounds loose.	Aug. 7	do.	Santiago de Cuba.	do.	Do.
Cotton, 30 bales.	Aug. 10	do.	Monticello.		
Cotton, 12,000 pounds good, 1,200 pounds pickings.	do.	do.	Gettysburg.	Philadelphia.	
Cotton, 22 bales and 2 bags.	do.	do.	Monticello and Mount Vernon.		
Cotton, 23 bales.	Aug. 13	Lat. 33° 9' N.; long. 76° 36' W.	Mount Vernon.	Boston.	Do.
Cotton, 42 bales and 11 bags.	Aug. 24	Off Beaufort.	do.		Do.
Cotton, 80 bales.	Aug. 25	Suwanee River.	Clyde.	Key West.	
Cotton, 52 bales.	Aug. —	At sea.	Keystone State, Gettysburg.	Philadelphia.	Do.
Cotton, 83 bales.	Sept. 9	Off Galveston.	R. R. Cuyler.	do.	Do.
Cotton, 81 bales.	Sept. 11	Off Velasco.	Scioto.	New Orleans.	Do.
Cotton, 38 bales.	Sept. 13	Gulf of Mexico.	Augusta Dismore.	do.	Do.
Cotton, 4 bales.	Sept. 30	Albemarle Sound.	Arostook.	do.	Do.
Cotton, 4,000 or 5,000 pounds.	Sept. 16	Yellow Bluff, Fla.	Wyalusing.	New Orleans.	
Cotton, 5 bales.	Mar. 13	Up St. Johns River.	Hendrick Hudson.		
Cotton, 93 bales.	Mar. 14	do.	Pawnee and others.		
Assorted.	Oct. 26	Off Galveston, Tex.	Scioto and Chocoma.	New Orleans.	Do.
Cotton, 133 bales.	Nov. 30	Pas Caballo, Tex.	Iasca.	do.	Condemned.
Cotton, 27 bales.	Dec. 8	Lat. 32° N., long. 77° W.	Gettysburg and others.	New York.	Sent to New York per steamer Newbern.
	do.	At sea.	Mackinaw.		Condemned.
Cotton.	Dec. 19	Off Galveston Island.	Princess Royal.	New Orleans.	
Cotton, 14 bales.	1865.				
Arms, blankets, etc.	Jan. 5	Lat. 33° N., long. 75° W.	Horace Beals.	New York.	Do.
Cotton.	Jan. 19	Cape Fear River.	Malvern and others.	do.	Vessel unseaworthy. Cotton sent to Philadel- phia; condemned.
do.	Jan. 26	Combahee River, S. C. Stranded on Sullivan's Island.	Dai-Ching and Clover.	Philadelphia.	Condemned.
Whisky, etc.	Mar. 31	Lat. 23° N., long. 83° W.	Inka.	Key West.	Vessel unseaworthy.
Lumber.	Feb. 27	Yorktown, Va.	Crusader.	Washington.	Turned over to the sur- veyor of Customs at Memphis, Tenn.
Cotton, 5 bales.	Mar. 24	Near Brazos de St. Iago.	Quaker City.		Condemned.
	Apr. 27	Mississippi River.	Huntress.		
Cotton, 50 bales.	Apr. 20	Off Galveston, Tex.	Gertrude.	New Orleans.	

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.	Chaos.	Cotton.	1865. Apr. 21	Off Galveston, Tex.	Cornubia.	New Orleans.	Condemned.
Steamer.	Cotton Plant.	Cotton, 140 bales.	Apr. 19	do.	Cornubia and Gertrude.	Philadelphia.	
Rebel Ironclad.	Columbia.	Cotton, 99 bales.		Roanoke River.	Boat expedition.	do.	
				do.	do.		
				Charleston, S. C.			
Schooner.	Dorothy Haines.	Hay.	1861. May 11	Hampton Roads.	Cumberland.	Philadelphia.	Released.
Do.	Delaware Farmer.	Tobacco.	May 14	do.	do.		Taken by Government.
H. brig.	Dart.		July 4	Galveston.	South Carolina.	New York.	Condemned.
Schooner.	Delta.	Salt.	Oct. 27	do.	Santee.		Taken by Government.
	Delight.		Dec. 9	Mississippi Sound.	New London.		
Sloop.	Dudley or Pinkney.		1862. Jan. 10	Cedar Keys.	Hatteras.		Destroyed.
Steamer.	Darlington.	Wagons, mules.	Mar. 3	Fernandina.	Naval expedition.		Vessel taken by Government.
Schooner.	Dixie.	Cotton.	Apr. 15	Georgetown.	Keystone State.	Philadelphia.	Condemned.
Do.	Deer Island.		May 13	Mississippi Sound.	Bohlo.	Washington.	Sunk.
Director.	Director.		May 4	York River.	Corwin and Currinuck.	Key West.	Condemned.
Do.	Defiance.		July			Boston.	Do.
Do.	Defiance.	Oil, soap, etc.	Sept. 7	Sapelo Sound.	Braziliera.	do.	Do.
Do.	David Crockett.	Turpentine, etc.	Oct. 13	Charleston.	Americas and Flag.	Key West.	Do.
Do.	Dart.	Salt, rope, etc.	Oct. 6	Coast of Texas.	Kensington, etc.	do.	Do.
Steamer.	Dan.		Oct.	do.	do.		Taken by Government.
Schooner.	Diana.	Assorted.	Nov. 26	Pass Cavallo.	Kitatanny.	Key West.	Restored.
	Dove.				Magnolia.		
Steamer.	Diana.		1863. Jan. 19	New Orleans.	Admiral Farragut.		Recaptured by rebels
							Mar. 28, 1863, and destroyed by the U. S. S. Estrella and others in Berwick Bay, April, 1863. Appraised at \$11,140.
Propeller.	Douro.	Cotton.	Mar. 9	Lat. 38° long. 77°.	Quaker City.	New York.	Condemned.
Steamer.	Dolphin.		Mar. 25	Lat. 19° long. 65°.	Wachusett.	Key West.	Do.
Schooner.	D. Sargent.	Cotton.	Mar. 12	Galveston.	Kitatanny.	New Orleans.	Do.
Steamer.	Dart.	Assorted.	May 1	Mobile.	Kanawha.	Key West.	Do.
Schooner.	Dew Drop.		May		Yacoo expedition.		Burned.
Schooner.	Don Jose.		July 2	At sea.	Jumala.	Key West.	
Do.	Director.		Sept. 30	Point Rossa.	Gen of the Sea.		Destroyed.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Steamer.	Emily.	Assorted.	1862.	Bulls Bay.	Restless and Flag.	Philadelphia.	Condemned.
Schooner.	Emma.	Salt, etc.	July 7	Lat. 27°, long. 75°	Adirondack.	do.	Do.
Do.	Elizabeth.	Cotton.	July 23		Hatteras.	Key West.	Do.
Do.	Eliza.	Salt.	July 5	Charleston.	Blenville.	Philadelphia.	Do.
Do.	Elmira Cornelius.	Assorted.	Aug. 21	Bulls Bay.	Flag and Restless.	do.	Do.
Sloop.	Eliza.		Oct. 11		Crocker's expedition.		Burned.
Armed schooner.	Elmer.		Aug. 12	Coast of Texas.	Arthur.	Key West.	Do.
Schooner.	Elias Reed.	Cotton, rosin, etc.	Nov. 5	Lat. 26°, long. 77°	Octorara.	do.	Condemned.
Do.	Emma.	Cotton, etc.	Sept. 26	Yasaco, Tex.	Kittatimny.	do.	
Do.	Emma Tuttle.	Assorted.	Nov. 3	New Inlet.	Mount Vernon and Cambridge.	Philadelphia.	
Sloop.	Ellen.		Nov. 24	Indian River.	Sagamore.	Key West.	Do.
Schooner.	Exchange.		Dec. 28	Rappahannock River.	Anacostia.		
Do.	Emma Tuttle.	Salt-peter.	1863.		Hope.		Vessel unseaworthy; re-
Do.	Emily Murray.	Merchandise.	Jan. 27		Cœur de Lion.	Washington.	captured.
Sloop.	Elizabeth.	Salt.	Feb. 9	Jupiter Inlet.	Sagamore.		Vessel condemned; cargo
Steamer.	Evansville.		June 28	Carsons Landing.	Conestoga and Duchess.		restored.
Sloop.	Enterprise.	Cotton.	Feb. 12		Sagamore.	Key West.	Destroyed.
Do.	Express.	Salt, etc.	Mar. 8	Coast South Carolina.	Choctura and Maratanza.	Philadelphia.	Condemned.
Schooner.	Emma Amelia.	Wines, etc.	May 2	St. Andrews Bay, Fla.	Roebuck.	Key West.	Do.
Sloop.	Elias Beckwith.	Assorted.	May 2	Mobile.	Pembina.	do.	Do.
Steamer.	Eugenie.	do.	May 6	do.	R. R. Cuyler.	do.	Do.
Sloop.	Emeline.	Cotton.	May 16	At sea.	Courier.	New York.	Taken into naval service.
Schooner.	Emily.	General.	May 21	Urbana, Va.	Currituck, etc.	Washington.	Condemned.
Do.	Echo.	Cotton.	May 31	Lat. 25°, long. 83°	Sundflower.	Key West.	Do.
Steamer.	Eagle.		May 18	Lat. 28°, long. 77°	Octorara.	do.	Do.
Do.	Emma Bett.	Cotton.	May 18	Wassaw Sound, Ga.	Yazoo expedition.	Burned.	
Sloop.	Evening Star.		May 26	Lat. 23°, long. 83°	Cimarron.	New York.	
Schooner.	Elizabeth.	Assorted.	June 14	Mosquito Inlet.	Junata.	Key West.	Condemned.
Do.	Emma.	Tar, etc.	June 19	Cedar Keys.	Para.	Philadelphia.	Do.
Sloop.	Emma.		July 3	Commerce.	Fort Henry.	Key West.	
Steamer.	Eureka.	Cotton.	July 2	Lat. 33°, long. 76°	Covington.	Cairo.	
Do.	Excelsior.	Sugar, rum.	July 24	Red River.	Argo, Army transport.	New York.	
Schooner.	Elizabeth.	Cotton.	July 13	Galveston.	Red River expedition.	Springfield.	
Do.	Elia and Anna.		Oct. 9	Lockwoods Folly Inlet.	Katahdin.	New Orleans.	Do.
Do.	Ella.		Nov. 9	Off Fort Fisher.	Nippon.		Destroyed.
Do.	Eureka.	Cotton.	Nov. 10	At sea.	Howquah.	Roston.	Condemned.
Schooner.	Ella.		Nov. 22	Masonboro Inlet, N. C.	Aroostook.	New Orleans.	Do.
			Nov. 26		James Alger.	Washington.	Do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Sloop.	Flying Cloud.		1862.		Magnolia.	Key West	Condemned.
Do.	Flying Fish.		Dec. 29 Dec. 30		do.	do.	
Schooner.	Five Brothers.	Cotton.	1863.	Lat. 27° N., long. 77° W.	Octorara.	do.	Do.
Do.	Florida.		Jan. 11			do.	Do.
Do.	Florence Nightingale.	Cotton.	Jan. 13	Lat. 25° N., long. 77° W.	Toga and Octorara.	New York	Do.
Sloop.	Fashion.	do.	May 23	Apalachicola.	Port Royal	Key West.	Do.
Do.	Flying Cloud.	None.	June 2	Potomac River.	Primrose.	do.	Do.
Schooner.	Frolic.	Cotton, etc.	June 25	Crystal River, Fla.	Sagamore and Two Sisters.	Key West.	Sunk.
Boat.	Florida.	do.	June 3	St. Marks Light.	Stars and Stripes	do.	Condemned.
Schooner.	Fashion.	Salt, etc.	June 13	Lat. 23° N., long. 83° W.	Juniata.	do.	Do.
Do.	Flying Scud.	Cotton.	Aug. 12	Near Matamoras.	Princess Royal.	do.	
Do.	Fulton.		Oct. 7	Red River.	Black Hawk	New Orleans	Burned.
Do.	Fanny.	Assorted.	Sept. 12	Near Pascagoula.	Genesee.	do.	Do.
Schooner.	Fiorrie.	Drugs, etc.	Oct. 2	Near Matagorda.	Bermuda.	do.	Condemned.
Do.	Friendship.	Munitions of war.	Oct. 10	Off Rio Brazos.	Tennessee.	do.	Do.
Do.	Friendship.	do.	Oct. —	At sea.	do.	do.	Do.
Do.	F. U. Johnson.		Dec. 1	Off Alexandria, Va.	A. Hugel.	do.	Violation of revenue law.
English schooner.	Fly.		1864.				
Steamer.	Fanny and Jenny.		Jan. 11	Jupiter Inlet, Fla.	Honeysuckle.	Key West.	Condemned.
Sloop.	Florida.	Assorted.	Feb. 10	Off New Inlet.	Florida.	do.	Destroyed.
English schooner.	Fanny.	do.	Mar. 20	At sea.	Honeysuckle.	Key West.	Condemned.
Schooner.	Frederic the Second.	Cotton.	Apr. 19	Off Velasco.	Owasco.	New Orleans	Do.
Sloop.	Fortunate.	do.	May 3	Off Brazos River.	Chocura.	do.	Do.
Rebel steamer.	Fort Gaines.	Armed vessel.	May 30	Near Indian River.	Bermuda.	do.	Cargo saved and sloop destroyed.
			Aug. 5	Mobile Bay.	W. Gulf blockading squadron.	Washington.	Destroyed under walls of Fort Morgan; condemned.
Rebel armed steamer.	Florida.	do.	Oct. —	Bahia, Brazil.	Wachusett.	New York.	Condemned.
Steamer.	Flora.	Assorted.	Oct. 22	Off Charleston, S. C.	Picket launches.	do.	
Schooner.	Flash.	Cotton.	Nov. 27	Lat. 23° N., long. 97° W.	Princess Royal.	New Orleans.	Run aground; cargo mostly destroyed.
Do.	Fannie McRae.		1865.				Condemned.
Sloop.	Florida.	Assorted.	Jan. 23	Off St. Marks, Fla.		do.	Do.
Rebel ironclad.	Fredericksburg.	Cotton.	Apr. 11	Crystal River, Fla.	Sea Bird.	Key West.	Vessel to Key West; released; insured \$30,000.
			Apr. —	Richmond, Va.		do.	

Steamer	Fisher		Roanoke River, N. C.	Naval expedition	Philadelphia	Condemned.
Schooner	George M. Smith.	1861.	Hampton Roads	Cumberland	New York	Released.
Ship	General Green	Apr. 4	Cape Henry	Quaker City	do	Condemned.
Ship	General Parkhill	June 4	Charleston	Niagara	Philadelphia	Do.
Schooner	General Knox	May 12	Dawn	Dawn	Washington	Released.
Do	General G. Baker	June 25	Galveston	South Carolina	Philadelphia	Condemned.
Do	Georgiana	July 6	Galveston	Dawn	Washington	Released.
Do	George B. Sloat	June 25	St. Marks, Fla.	Mohawk	Key West	
Steamer	Gipsy	June 5	Potomac River	Daylight		
Schooner	Good Egg	June 24	Rappahannock River	New London	New York	Condemned.
Schooner	Grassy	Aug. 29	Pasagoula	Santee	do	Do.
Do	Garmon	Dec. 28	Galveston	Niagara	Boston	
Do	Georgia	Dec. 30	Coast of Portugal	Pembina	New Orleans	
Steamer	Gezilda Hilligonda	Aug. 15	Off Brazos Santiago, Tex.			
Brig.		Dec. 4				
Schooner	General Burthart	1865.	Let 26° N. long 96° W.	Quaker City	do	Do.
Bar.	George Douthwaite	Mar. 17	Coast of Florida	Isonomia	Key West	
		May 8				
Schooner	H. M. Johnson	1861.	Near Cape Lookout	Perry		Released.
Do	Haxall	May 31	Hampton Roads	Minnesota	New York	Do.
Bar.	Hawatha	May 20	do	do	Key West	Condemned.
Schooner	H. E. Spearing	May 29	South Mississippi River	Brooklyn		Released.
Brig.	Hallie Jackson	June 10	Savannah	Union	New York	Condemned.
Schooner	Herbert	July 16	Coast North Carolina	St. Lawrence	Philadelphia	Do.
Brig.	Herald		Potomac River	Thomas Freeborn		Restored.
Sloop	Hannah Balch		Charleston	Wabash		Recaptured by rebels.
Brigantine	H. Middleton	Aug. 21	do	Vandalia	New York	Condemned.
Schooner	H. C. Brooks	Sept. 9	Hatteras Inlet	Naval expedition	do	Vessel restored; cargo condemned.
Do						
Do	Henry Nutt	do	do	do	Philadelphia	Condemned.
Do	Harriet P. Ryan	do	do	Pawnee	do	
Do	Galena	do	do			
Do	George W. Grice	Jan. 11	New Orleans	Admiral Farragut's fleet		Released.
Bar.	George Alban	Jan. —	do	do		Appraised at \$7,500.
Steamer	Governor Mouton	Jan. —				Appraised at \$4,000.
Schooner	Georgia	Jan. 11	Chesapeake Bay	Cruiser and Mahaska	Philadelphia	Released.
Do	General Taylor	Feb. 20	Tybee Creek	Marblehead and Passalo	do	Condemned.
Do	Glide	Feb. 23	At sea	Tioga	New York	Do.
Steamer	Granite City	Mar. 22	Charleston	Wishickicon		Burned.
Do	Georgiana	Mar. 19	Eleuthere	Vanderbilt	New York	Condemned.
Do	Gertrude	Apr. 16	St. Josephs Bay	Ethan Allen	Key West	Do.
Schooner	Gipsy	Apr. 27	Morrella Inlet, S. C.	Montiello		Destroyed.
Do	Golden Liner	Apr. 24	Gulf of Mexico	De Soto	Key West	Condemned.
Do	General Prim	May		Yazoo Pass expedition		Burned.
Steamer	Golden Age	May 24				

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.	Glen.	Cotton.	1861.	Lat. 35° N., long. 83° W.	Cambria.	New York.	Released.
Do.	George.	None.	June 29	Caloosahatchee River.	Gem of the sea.	Key West.	Condemned.
Do.	General Worth.	General.	July 20	Lat. 24° N., long. 83° W.	Sunflower.	do.	Do.
Do.	Gold Leaf.	None.	Aug. 23	do.	Jacob Bell.	Washington.	Do.
Steamer.	General Beauregard.	Cotton.	1863.	Off Wilmington.	Kennebec.	New Orleans.	Destroyed.
Do.	Grey Jacket.	Cotton.	Dec. 12	Off Mobile.	do.	do.	Condemned.
Sloop.	G. Garibaldi.	do.	Dec. 31	Jupiter Inlet.	Beauregard.	Key West.	Do.
Steamer.	General Sumter.	do.	1864.	Lake George.	Daffodil and others.	do.	Taken for use of Govern-
Schooner.	Good Hope.	Salt and dry goods.	Feb. 4	At sea.	For, tender to San Jacinto.	do.	ment.
Steamer.	Greyhound.	Assorted.	Mar. 12	Chaschoviata River.	Connecticut.	Boston.	Destroyed.
Sloop.	General Finnegan.	do.	Apr. 18	Off Wilmington, N. C.	Ariel, tender to San Jacinto.	Key West.	Condemned.
Steamer.	Georgiana McCaw.	do.	May 10	do.	Maratanza.	do.	Do.
Do.	do.	do.	May 28	do.	do.	do.	Destroyed.
Do.	do.	do.	June 2	do.	do.	do.	Do.
Schooner.	Grace E. Baker.	Cotton.	1862.	Coast of Cuba.	R. R. Cuyler.	Key West.	Do.
Do.	G. H. Smoot.	do.	Mar. 29	Potecey Creek, N. C.	Hunchback, etc.	New York.	Taken for use of Govern-
Do.	do.	do.	Mar. 17	do.	do.	do.	ment.
Ship.	Guide.	Cotton, etc.	Apr. 19	Charleston.	Huron.	Philadelphia.	Condemned.
Bark.	Gondar.	do.	Apr. 26	Capture of Fort Macon.	Gensbok.	New York.	Do.
Schooner.	Glenn.	do.	do.	do.	do.	do.	Do.
Steamer.	General C. C. Pinkney.	Cotton, etc.	May 6	At sea.	Ottawa.	do.	Do.
Do.	Governor A. Moulton.	Provisions, etc.	May 12	Berwick Bay.	Hatteras.	do.	Do.
Do.	General Lovell.	do.	June 6	Memphis.	Western flotilla.	do.	Sunk.
Do.	General Beauregard.	do.	do.	do.	do.	do.	Blown up.
Do.	General Price.	do.	do.	do.	do.	do.	Abandoned.
Do.	General Bragg.	do.	do.	do.	do.	do.	Do.
Sloop.	G. L. Brockenborough.	Cotton.	Oct. 15	Apalachicola River.	Fort Henry.	Key West.	Taken for use of Govern-
Do.	Gravesend.	None.	Nov. 6	Chesapeake Bay.	Teaser.	Washington.	ment.
Do.	G. W. Green.	Shoes, etc.	Nov. 10	St. Johns River.	T. A. Ward.	do.	Condemned.
Steamer.	Governor Morton.	do.	do.	do.	Joint expedition.	do.	Do.
Sloop.	Goodluck.	Assorted.	1863.	Cape Florida.	Ariel.	Key West.	Do.
Schooner.	Harmony.	Fish.	Jan. 6	Hatteras.	Gensbok.	do.	Do.
Do.	Harford.	Wheat, etc.	Apr. 24	Popes Creek, Md.	Resolute.	Washington.	Released.
Steamer.	Henry Lewis.	Sugar, molasses, etc.	Sept. 18	Mississippi Sound.	New London and R. R. Cuyler.	New York.	Condemned.
Schooner.	Harvelock.	Cigars and coffee.	Nov. 22	Cape Fear.	Jamestown.	Philadelphia.	Do.
Do.	do.	do.	Dec. 15	do.	do.	do.	Do.

Boat.	Henrietta.	Nov. 13	Chincoasegua	Louisiana.		
Schooner.	Harriet and Sarah.	1862.	Newbern, N. C.	Rowan's expedition.	Philadelphia.	Do.
Do.	Henry Travers.	Mar. 14	Lat. 28° N., long. 91° W.	Robt.	Key West.	Burned.
Steamer.	Havana.	Mar. 8	Dead Man's Bay.	Ida.		Burned by rebels.
Armed sloop.	Hannan.	June 5	Corpus Christi.	Arthur.	Key West.	Condemned.
Schooner.	Hermosa.	Aug. 12	Sabine River.	Connecticut.		
		Oct. 30				
Do.	Hampton.	1863.	Dividing Creek, Va.	Curtis.	Washington.	Do.
Do.	Harriet.	Jan. 13	Chickatuck Creek.	Commodore Morris.	New York.	Do.
Do.	Hettian.	Jan. 21	Charleston.	Otowa.		Condemned.
Steamer.	Hone.	Feb. 18	Lat. 29° N., long. 84° W.	Somerset, etc.	Key West.	Burned.
Sloop.	Horse.	Mar. 24	Berwick's Bay.	Naval expedition.		Destroyed.
Do.	Helen.	Apr. —		Estrella.		
Rebel armed steamer.	Hart.					
Schooner.	Handy.	Apr. 22	Lat. 28° N., long. 78° W.	Octorara.	Key West.	Condemned.
Do.	Harvest.	Apr. 30	Lat. 28° N., long. 75° W.	Junata.	Washington.	Do.
Do.	Hunter.	May 17	Mobile.	Kanawha, etc.	Philadelphia.	Do.
Do.	Helena.	May 30	do.	Ossipee.	New Orleans.	Do.
Sloop.	Henry Wolcott.	June 22	Coast North Carolina.	Satellite.	Washington.	Released.
Schooner.	Hattie.	June 21	Lat. 28° N., long. 82° W.	Florida.	New York.	Condemned.
Do.	Harriet.	June 18	Bay St. Louis.	Tahoma.	Key West.	Do.
Bark.	H McGuin.	do.	Charleston.	Vincennes and Clifton.	New Orleans.	Do.
Steamer.	Havelock (?).	June 10		South Atlantic blockading squadron.		Burned.
Do.	Herald.	Sept. —	At sea.	Tloga.	Boston.	Condemned.
Do.	Hebe.	Oct. 18	Off New Inlet, N. C.	Nippon and others.	Washington.	Destroyed.
Schooner.	Herald.	Oct. 23	Off Fryingpan Shoals.	Calypso.	Key West.	Condemned.
Sloop.	Hancock.	Dec. 24	Tampa Bay.	Sundowner.		Do.
Do.	Hope.	1864.	Jupiter Inlet.	Beuregard.	do.	Do.
Do.	Hannah.	Feb. 4	Off Mosquito Inlet.	do.	do.	Do.
Schooner.	Henry Colthurst.	Mar. 11	San Luis Pass.	Virginia.	New Orleans.	Taken into Government service.
Steamer.	Hattie.	Feb. 10	Near St. Johns, Fla.	Daffodil and others.		
		Mar. 14				
Do.	Hard Times.	Mar. —	St. Marys River.	Para.	Philadelphia.	Do.
Sloop.	Hope.	July	Sapelo Sound.	Ladona.	Boston.	Condemned.
Steamer.	Hope.	Oct. 23	Off Wilmington.	Eolus.		Do.
Rebel steamer.	Hampton.		Richmond, Va.			Destroyed by the rebels.
						Mounted two guns.
Gum'b't unfinished	Halifax.		Rosnoke River, N. C.	Naval expedition.	Philadelphia.	
Schooner.	Industry.	1861.	Hampton Roads.	Minnesota.	Washington.	Vessel released.
Do.	Iris.	May 15	do.	do.	Philadelphia.	Released.
Do.	Island Belle.	May 27	Bulls Island Light.	Augusta.		Condemned.
		Dec. 31				

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner	Isabel, or W. R. King.	Sugar, etc.	1862.	Atchafalaya Bay	Montgomery	Key West.	Confiscated.
Brig.	Intended.	Salt, etc.	Feb. 1	New Inlet, N. C.	Jamestown	Philadelphia	Do.
Schooner.	Ida.	Assorted.	May 11	Lat. 26° N., long. 76° W.	Mercedita	Key West.	Do.
Do.	Isabel, alias Anna-belle.		July 12		James L. Davis	do.	
Do.	Ida.		Sept. 23				
Do.	Inez.	Salt, etc.	1863.	Charlotte Harbor, Fla.	J. S. Chambers	do.	Vessel burned.
Do.	Isabel.		Mar. 4	In Indian River Inlet.	Gem of the Sea.		Vessel destroyed.
Do.	Isabella Thompson.	Cotton, etc.	Apr. 18	Mobile	R. R. Cuyler		Burned.
Brig.	Isabella		May 19	Lat. 41° N., long. 67° W.	United States	New York	Released.
Sloop.	Ingomar.	None.	June 18	Waccassas Bay	Fort Henry	Key West.	Confiscated.
			May 22	Mobile Bay	Hartford and others	Boston	Do.
			Aug. 5				
English schooner.	Indian.		1864.	At sea	Vicksburg	Washington.	Chased ashore and de-
Steamer.	Isabel.	Munitions of war.	Apr. 10	Off Galveston.	Admiral	New Orleans	stroyed.
Do.	Ivanhoe.		May 28	Off Mobile.	Fleet off Mobile.		Taken by Government.
Do.	Ida.	Cotton.	July 4	Sapelo Sound.	Sonoma.		
			July 8				
Schooner.	J. H. Etheridge.	Tobacco.	1861.	Hampton Roads	Minnesota.	Washington.	Released.
Do.	John Hamilton.	None.	May 15	do.	Daylight, etc.		
Do.	Jane Wright.		July 5	Potomac River.	Thomas Freeborn	Boston.	Destroyed.
Do.	Julia.	Drugs, etc.	Aug. 2	Beaufort, N. C.	South Carolina.	New York	Confiscated.
Do.	Joseph H. Tonne.	Arms, etc.	Oct. 1	Barrataria Bay	Boat expedition from Colorado		Do.
Do.	Judith.	Cotton, etc.	Sept. 13	Pensacola Navy Yard	Morning Light.	New York	Burned.
Bark.	Jorgen Lorentzen.	None.	Dec. 26	Lat. 6° N., long. 37° W.	State of Georgia.		Released.
Schooner.	Jane Campbell.	Assorted.	Dec. 14	Beaufort, N. C.			
Do.	J. W. Wilder.	Coffee, lead, etc.	1862.	Mobile Bay	R. R. Cuyler	do.	Confiscated.
Do.	Julia.	Cotton	Jan. 20	New Orleans	Mercedita, etc.		Destroyed.
Do.	Joanna Ward.	do.	Jan. 24	Lat. 30° N., long. 80° W.	Harris Lane	New York	Confiscated.
Do.	J. J. McVell.	Coffee, etc.	Feb. 24	Corpus Christi	Arthur	do.	Do.
Do.	Julia Worden.	Rice, corn, etc.	Jan. 27	Cape Roman Passage.	Restless.	Philadelphia	Do.
Do.	Jesse J. Cox.	Cotton, etc.	Mar. 25	Mobile	Cuyler.		Taken by Gen. Butler.
Do.	Julia.	do.	Mar. 21	Lat. 26° N., long. 83° W.	Kitahmy	Key West.	Confiscated.
Do.	Jane.	Pig lead, etc.	May 11	Memphis.	R. R. Cuyler	do.	Do.
Steamer.	Jed Thompson.		June 6	Newbern.	Western Modilla.		Sunk.
Sloop.	Jed Davis.		Mar. 14		Vessels in sounds of North Carolina.	New York.	Confiscated.

Schooner.	John.	Corn.	Apr. 8	Passbook	River,	Commodore Perry, etc.	do.	Condensed.
Schooner.	John.	None.	Apr. 10	Newtown Creek, N. C.	do.	do.	do.	Do.
Do.	J. J. Crittenden.	Corn.	Mar. 28	Little River, N. C.	Shawheen, etc.	do.	do.	Do.
Do.	James Norcon.	Corn.	July 28	Ship Island, Miss.	Batters.	Philadelphia.	do.	Do.
Brig.	Josephine.	Cotton.	Sept. 2	Mississippi Sound.	Katahdin.	New York.	do.	Do.
Schooner.	John Gilpin.	Turpentine.	Dec. 3	Wilmington.	Reetles.	Philadelphia.	do.	Do.
Sloop.	John Thompson.	Salt.	1863.		Cambridge.			
Schooner.	J. C. Roser.		Jan. 8	Jupiter Inlet.	Sagamore.	Key West.	do.	Do.
Sloop.	Julia.	do.	Jan. 22	Chuckatuck Creek.	Commodore Morris.	Washington.	do.	Do.
Do.	John C. Calhoun.	Contraband.	Jan. 18	James River.	Zouave.	Key West.	do.	Do.
Schooner.	J. C. McCabe.	Iron, etc.	Mar. 19	Lat. 26° N., long 76° W.	Octorara.	Key West.	do.	Do.
Do.	John Williams.		Apr. 8	Red River.	Hartford.	Key West.	do.	Do.
Steamer.	J. D. Clark.	Assorted.	Apr. 24	Mobile.	Pembina.	do.	do.	Do.
Schooner.	Joe Flanner.	do.	May 4	do.	Kanawha.	do.	do.	Do.
Do.	Juniper.	Cotton.	Apr. 24	Gulf of Mexico.	De Soto.	do.	do.	Do.
Sloop.	Jane Adelle.	do.	Apr. 23	Lat. 28° N., long 78° W.	Toga.	Key West.	do.	Do.
Do.	Justina.	do.	Apr. 24	Lat. 28° N., long 83° W.	Yazoo Pass expedition.	do.	do.	Do.
Steamer.	John Walsh.	Cotton.	June 16	Lat. 25° N., long 76° W.	Circassian.	do.	do.	Do.
Sloop.	John Wesley.	do.	July 17	Rio Grande.	De Soto, etc.	do.	do.	Do.
Schooner.	Julia.	Cotton.	Aug. 10	Off Wilmington, N. C.	Cayuga.	New Orleans.	do.	Do.
Do.	James Battle.	do.	Sept. 22	Off Wilmington, N. C.	Connecticut.	Boston.	do.	Do.
Schooner.	J. T. Davis.	Assorted.	Oct. 6	Off Rio Grande.	Virginia.	New Orleans.	do.	Do.
Steamer.	Junio.	154 bales of cotton.	Sept. 13	At sea.	Climaron and Nantucket.	Philadelphia.	do.	Do.
Schooner.	Fanny.	Assorted.	Oct. 6	Off Rio Brazos.	Tennessee.	do.	do.	Do.
Do.	John.	Cotton.	Oct. 6	Coast of Texas.	Virginia.	New Orleans.	do.	Do.
Do.	Fenny.	do.	1864.					Destroyed.
Steamer.	John Scott.	Assorted.	Jan. 7	Off Mobile.	Kennebec and others.	do.	do.	Do.
Do.	John Douglass.	Cotton.	Feb. 29	Off Velasco, Tex.	Pennobscot.	do.	do.	Do.
Schooner.	Josephine.	do.	Mar. 24	Savertosa Sound.	Sunflower.	Key West.	do.	Do.
Median schooner.	Franita.	do.	Apr. 11	Off San Luis Pass.	Virginia.	do.	do.	Do.
Schooner.	Julia A. Hodges.	Stores.	Apr. 6	Matagorda Bay.	Estrella.	do.	do.	Do.
Do.	Judson.	Cotton.	Apr. 30	Off Mobile Bar.	Conemaugh.	New Orleans.	do.	Do.
Steamer.	Juniper.	Salt.	June 27	At sea.	Proteus.	Boston.	do.	Do.
Sloop.	Julia.	do.	do.	Off Sapelo Sound.	Nipsic.	Key West.	do.	Do.
Schooner.	James Williams.	Assorted.	July 12	Off Galveston.	Pennobscot.	New Orleans.	do.	Do.
Do.	John.	Cotton.	Sept. 11	Off Velasco.	Augusta.	do.	do.	Do.
Sloop.	James Sandy.	Medicines, etc.	Oct. 28	Off Alexandria, Va.	Adolph Hugel.	New Orleans.	do.	Do.
Schooner.	John A. Haard.	Assorted.	Nov. 5	Lat. 28° N., long 96° W.	Fort Morgan.	do.	do.	Do.
Do.	Julia.	do.	Dec. 5	Near Velasco, Tex.	Chocoma.	Boston.	do.	Do.
Steamer.	Julia.	Cotton.	Dec. 23	Alligator Creek, S. C.	Acacia.	do.	do.	Do.
Do.	do.	do.	1865.					Do.
Schooner.	Josephine.	do.	Jan. 14	Off Brazos, St. Iago, T.	Seminole.	New Orleans.	do.	Do.
Do.	John Hale.	Lead, etc.	Feb. 3	Coast of Florida.	Matthew Vasser.	Key West.	do.	Do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.	Kate.	Salt.	1862.	Wilmington.	Mount Vernon.	Key West.	Scuttled.
Do.	Kate.	Salt, etc.	Apr. 27 Dec. 2	St. Marks River.	Roebuck.	Key West.	Condemned.
Do.	Kate.	Assorted.	1863.		Potomac Flotilla.	Washington.	Do.
Sloop.	Kate.	Cotton.	Feb. 25	Point Isabel Light.	Brooklyn.	Key West.	Do.
Do.	Kate.	Cotton.	May 28	Indian River.	Pursuit.	do.	Do.
Steamer.	Kate.	Assorted.	June 23	New Inlet, N. C.	James Adger, etc.	New York.	Do.
Do.	Kate.	None.	Aug. 1		F. R. Cuyler.	Philadelphia.	Do.
Do.	Kate Dale.	None.	July 14		Mississippi Squadron.	Springfield.	Do.
Do.	Kaskaskia.	None.			Tahoma and Adela.		Destroyed.
Sloop.	Kate Dale.	None.	Oct. 16	Tampa Bay.			
Schooner.	Laurie.	Wood.	1861.	Hampton Roads.	Cumberland.		Vessel released.
Do.	Lynchburg.	Coffee.	May 4	Chesapeake Bay.	Quaker City.	New York.	Condemned.
Do.	Louisa.	Lumber.	May 30	Galveston.	South Carolina.		Released.
Sloop.	Leon.	None.	July 4	Potomac River.	Thomas Freeborn.		Do.
Schooner.	Louisa.	None.	Aug. 11	Cape Fear River.	Penguin.		Wrecked.
Do.	Louisa Agnes.	Fish.	Sept. 9	Beaufort, N. C.	Cambridge.	New York.	Condemned.
Do.	Lida.	Coffee, cigars, etc.	Dec. 1	Off St. Simonds.	Seminole.	Philadelphia.	Do.
Do.	Lizzie Weston.	Cotton.	1862.		Itasca.	New York.	Do.
Propeller.	Labuan.	do.	Jan. 19	Boca Chica.	Portsmouth.	do.	Released.
Schooner.	Lynnhaven.	do.	Feb. 1	Elizabeth City, N. C.	Delaware.		Taken for use of Govern- ment.
Do.	Lion.	Coffee, powder, etc.	Feb. 5	Lat. 28° N., long. 83° W.	Kingfisher.	Key West.	Condemned.
Do.	Lizzie Taylor.	Rice and corn.	Mar. 4	Newbern.	Rowan's expedition.	Philadelphia.	Do.
Do.	Lydia and Mary.	Corn.	Mar. 9	Cape Roman Passage.	Restless.	do.	Do.
Do.	Lookout.	Corn.	Apr. 4	Potomac River.	Potomac Flotilla.	Washington.	Do.
Sloop.	Lafayette.	Cotton.	Apr. 4	Georgetown.	Pursuit.		Foundered.
Schooner.	Liverpool.	Cotton.	Apr. 10		Keystone State.		Burned.
Steamer.	Lewis Whitmore.	Cotton.	May 6	At sea.	Colorado.	Key West.	Condemned.
Schooner.	Lion.	Shingles.	May 27	Panama Creek, N. C.	Santiago de Cuba.	New York.	Do.
Do.	La Criolla.	Assorted.	Mar. 28	Charleston.	Delaware.	Philadelphia.	Do.
Do.	Little Rebel.	Assorted.	May 28	Blenville.	Western Flotilla.	do.	Do.
Steamer.	Louise.	Cotton.	June 6	Memphis.	Albatross.	Boston.	Abandoned.
Schooner.	Louise.	Cotton, etc.	June 19		Beauregard.	Key West.	Condemned.
Do.	Luz.	Drugs, etc.	June 20	Lat. 28° N., long. 83° W.	Quaker City.	Key West.	Do.
Brig.	Lilla.	Drugs, etc.	July 3	Hole in the Wall.		Boston.	Vessel restored; cargo con- demned.
Sloop.	L. Rebecca.	Sugar, etc.	June 21	Coast of North Carolina.	Bohlo.	New York.	Condemned.
Do.	Lizzie.	Assorted.	Aug. 2		Penobscot.		Condemned.

Steamer.	Ledona	Salt, etc.	Aug. 4	Ossabaw Sound	Unadilla	Philadelphia	Do.
Schooner	Lonsely Bell	Corn.	Mar. 21	Powells Point.	General Putnam	Philadelphia	Transferred to Army.
Do.	Louisa	Assorted	Aug. 23	Charleston.	Blennyville and Pembina	Philadelphia	Condemned.
Barf.	La Manche	Tobacco	do.	Lat. 38° N., long. 69° W.	Indo.	Boston.	Released.
Schooner	Lavinia	Turpentine.	Aug. 27	Lat. 27° N., long. 76° W.	Santiago de Cuba.	Key West.	Condemned.
Do.	Lilly	Powder, etc.	Aug. 31	At sea.	W. G. Anderson.	do.	Do.
Do.	Levi Rowe.	Salt.	Nov. 30	New Inlet.	Mount Vernon.	New York.	Do.
Steamer.	Lendis	...	1863.	...	Admiral Farragut's fleet.	...	Appraised at \$20,000.
Do.	Little Magruder	...	Jan. 8	New Orleans, La.	Malaska, etc.	...	Destroyed.
Schooner	Lightning	Assorted	Jan. 19	White House.	McClellan	Philadelphia	Condemned.
Sloop	Laura Dudley	do.	Mar. 15	Lat. 37° N., long. 86° W.	Currituck, etc.	Key West.	Do.
Schooner	Ladies' Delight.	do.	Apr. 27	Urbana, Va.	Union	Washington.	Do.
Do.	Linnets	do.	May 14	Lat. 28° N., long. 84° W.	Naval boat expedition.	Key West.	Do.
Steamer.	Lady Walton.	do.	June 21	White River.	Santiago de Cuba.	Spangfield	Do.
Do.	Lizze Maria.	Assorted.	July 15	Lat. 27° N., long. 75° W.	De Soto and others.	Philadelphia	Do.
Schooner	Louise	Cotton.	July 6	Bayard, Fla.	Red River expedition.	Key West.	Taken into service.
Steamer	Last Trial.	Salt.	Oct.	Red River.	Beauregard.	Key West.	Condemned.
Sloop.	Lizzie Davis.	Lead, etc.	Sept. 16	Lat. 25° 58' N., long. 83° 11' W.	San Jacinto.	New Orleans.	Do.
Steamer.	Leviathan.	...	Sept. 22	Off Southwest Pass.	De Soto.	do.	Do.
Do.	...	...	1864.	...	...	...	...
Do.	Laura.	Merchandise.	Jan. 18	Oakloney River.	Stars and Stripes.	Key West.	Do.
Lydia.	...	Cotton and turpentine.	Feb. 4	Jupiter Inlet.	Beauregard.	do.	Do.
Louise.	...	Munitions of war.	Feb. 11	Off Brazos River Pass.	Queen.	New Orleans.	Do.
Linda.	...	Assorted	Mar. 11	Off Mosquito Inlet.	Beauregard and Norfolk	Key West.	Do.
Do.	...	do.	Feb. 28	Off Velasco, Tex.	Penobscot.	New Orleans.	Do.
Do.	Lauretta.	Salt.	Mar. 1	Off Indian River.	Roebuck.	Key West.	Do.
Lilly.	...	...	Apr. 17	Off Velasco.	Owasco.	New Orleans.	Do.
Laura.	...	...	Apr. 21	do.	do.	do.	Do.
Do.	Last Resort.	Cotton.	June 30	Jupiter Inlet.	Roebuck.	Key West.	Do.
Steamer.	Little Ada.	Assorted.	July 9	At sea.	Gettysburg.	Boston.	Do.
Do.	Lillian.	Cotton.	Aug. 24	do.	Keystone State and others.	do.	Do.
Do.	Lynx.	...	Sept. 25	Off New Inlet, N. C.	Nippon and others.	do.	Do.
Do.	Lucy.	Cotton, etc.	Nov. 2	Lat. 23° 40' N., long. 77° 48' W.	Santiago de Cuba.	Boston.	Destroyed.
Schooner	Louise.	Assorted.	Oct. 15	Off San Luis Pass.	Mobile.	New Orleans.	Condemned.
Do.	...	do.	Oct. 12	Near Arkansas Pass.	Chocoma.	do.	Do.
Steamer	Lady Sterling.	Cotton.	Oct. 31	Off Wilmington.	Calypso, Eolus, Fort Jackson.	do.	Do.
Schooner	Lucy.	do.	Oct. 21	Off Bayport, Fla.	Sea Bird.	New York.	Do.
Sloop.	Little Elmore.	do.	Nov. 9	Moblack Bay, Va.	Stepping Stones.	Key West.	Do.
Schooner	Lone.	Medicines, etc.	Nov. 6	Bar of St. Bernard.	Fort Morgan.	New Orleans.	Do.
Do.	Louisa.	Cotton.	Nov. 24	Near Valasco, Tex.	Chocoma.	do.	Totally wrecked.
Do.	Lowood.	Assorted.	Dec. 4	Off Velasco, Tex.	do.	New Orleans.	Condemned.
Do.	Lady Hurley.	...	Dec. 6	...	...	do.	Do.
Do.	Lilly.	Bagging and salt.	1865.	Off Galveston, Tex.	Metacombet.	do.	Do.
Do.	...	...	Jan. 6	...	...	...	...

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner	Louisa.....	Crockery, etc.	1865 Feb. 18	Aransas Pass, Tex.	Penobscot.		Set on fire and sunk.
Do.	Leconte.....		May 26	Galveston, Tex.	Cornubia.		Armed picket schooner.
Steamer	Lady Davis.....			Charleston, S. C.			Taken into service.
Schooner.	Mary and Virginia.....	Coal.....	1861.	Hampton Roads.....	Cumberland.		Vessel released.
Do.	Mary Willis.....	Tobacco.....	May 4	do.	Minnesota.		Released.
Do.	Mary.....	do.	May 14	do.	do.		Do.
Do.	Mary Clinton.....	Rice, etc.	May 30	Mouth of Mississippi	Powhatan.	New York.	Condemned.
Do.	McCanfield.....	Lumber.	July 4	Galveston.	South Carolina		Released.
Do.	Mary.....	None.	July 13	North Carolina.	Roanoke.		Destroyed.
Do.	Monticello.....		July 26	Pappahannock River.	Daylight.	Washington.	Restored.
Longboat.	Morning Star.....			Potomac River.	Freeborn.		\$2,128.57 salvage awarded
Schooner.	Mary Alice.....		Aug. 3	do.	Wabash.	New York.	by the court.
Bark.	Macao.....	Coffee.	Sept. 5	Mouth of Mississippi.	Brooklyn and St. Louis	Philadelphia.	Condemned.
Schooner.	Mary Wood.....	Salt, etc.	Sept. 9	Hatteras Inlet.	Pawnee.	do.	Do.
Do.	Mary E. Pindar.....		Sept. 22	do.	Gensbok.		Never reached port.
Do.	Mabel.....	Contraband.	Nov. 15	Lat. 31° N., long. 80° W.	Dale.	Philadelphia.	Condemned.
Do.	Major Barbour.....	Powder, etc.	1862.	Raccoon Point, La.	De Soto.	New York.	Do.
Do.	Mars.....	Salt.	Jan. 28	Fernandina.	Keystone State	do.	Do.
Sloop.	Mary Lewis.....		Feb. 5	Mantle River, Fla.	Kingfisher and others.		Do.
Do.	Margaret, alias Wil-	Cotton.	Jan. 25	Ile au Brion.	Sciota.	Key West.	Do.
Do.	liam Henry.....		Feb. 6				
Steamer.	Magnolia.....	do.	Feb. 19	Pass a Loure.	Brooklyn and others.	do.	Do.
Pilot boat.	Mary Olivia.....	None.	Apr. 2	Appalachicola.	Mercedita, etc.	Washington.	Burned.
Schooner.	Monterey.....	Salt, coffee.	Apr. 26	Potomac River.	Potomac flotilla.	New York.	Condemned.
Do.	Mersey.....	Salt, cigars, etc.	Apr. 30	Lat. 31° N., long. 79° W.	Santiago de Cuba.	do.	Do.
Do.	Maria.....	Cotton.	Apr. 30	Charleston.	do.		
Do.	Magnet.....	Drugs, etc.	May 10	Fernandina.	DuPont's expedition.	New York.	Do.
Do.	Mary Teresa.....	Cotton.	May 1	Charleston.	Unadilla.	Key West.	Do.
Do.	Monitor.....	Salt, etc.	May 1	Berwick Bay.	Hatteras.	Washington.	Released.
Sloop.	Morning Star.....	Salt, acids, etc.	June 3	Plankatanak River.	Anacostia.	New York.	Condemned.
Do.	Modern Greece.....	Munitions of war.	June 27	Santee River.	Gem of the Sea.	Philadelphia.	Do.
Do.	Memphis.....	Cotton, resin.	do.	Frying Pan Shoals	Blenville.		Destroyed.
Schooner.	Mall.....		July 31	Near Fort Fisher.	Cambridge, Stars and Stripes.	New York.	Condemned.
Do.	Mary Elizabeth.....	Salt, fruit, etc.	Aug. 1	At sea.	Magnolia.		
Do.	Monte Christo.....	Cotton.	Aug. 14	Wilmington.	Freeborn.	Philadelphia.	Do.
Do.	Mary Ann.....		July 20	Coast of Texas	Arthur.		Vessel destroyed by rebels.
					Kensington, etc.		Hurt.

Sloop.	Mustang.	Assorted.	Feb. —	Coast of Texas.	Arthur.	Key West.	Abandoned.
Schooner.	Maria.	Melasses, 10,170 gal- lons.	Nov 12	Sabine Pass.	Kennington, etc.	Do.	Condemned.
Do.	Mary Gray.	Salt.	Dec. 3	Baton Rouge.	Essex.	Do.	Do.
Do.	Mont Blanc.		Dec. 19	Bahamas.	T. A. Ward.	Washington.	Restored.
			Dec. 25		Octorara.		
Ship.	Metropolis.		1863.	New Orleans, La.	Admiral Farragut's fleet.		Appraised at \$27,000.
Do.	Milan.		Jan. 19	do.	do.		Appraised at \$24,000.
Sloop.	Musie.	Turpentine.	Jan. 22	Chuckatuck Creek.	Commodore Morris.		Condemned.
Do.	Mercury.		Jan. 4	Matagorda Bay.	Quaker City.	New York.	Wrecked.
Schooner.	Matilda.	Cotton.	Feb. 1	Lat. 27° N., long. 83° W.	Henry James, etc.	Key West.	Condemned.
Do.	Margaret.	Pork, salt, etc.	Feb. 3	Mississippi River.	Queen of the West.		Destroyed.
Steamer.	Moro.	Salt, drugs, etc.	Feb. 23	Shalot Inlet.	Potomac flotilla.	New York.	Released.
Brig.	Minna.		Feb. 18	Lat. 22° N., long. 28° W.	Victoria.		Condemned.
Do.	Magicienne.	Salt, soap, etc.	Jan. 28	Winnington.	Onward.	New York.	Do.
Schooner.	Mary Jane.		Mar. 24	Lat. 26° N., long. 32° W.	State of Georgia, etc.	Key West.	Do.
Do.	Minnie.	Coffee, salt, etc.	Apr. 6	Indian River Inlet.	Huntsville.	do.	Do.
Do.	Mattie.	General.	Apr. 13	Bulls Bay.	Gem of the Sea.	do.	Do.
Do.	Maggie Fulton.	Salt.	Apr. 8	Charleston.	Leodora.	Philadelphia.	Do.
Brig.	Major E. Willis.		Apr. 20	Chesapeake Bay.	Powhatan.	do.	Do.
Schooner.	Martha Ann.	Assorted.	Apr. 24	Urbana, Va.	Western World, etc.	Washington.	Do.
Do.	Maria Bishop.	Merchandise, lot of.	May 13-14	At sea.	Courier.	do.	Do.
Do.	Mignonette.	Cotton.	May 17	Piney Point.	Sophronia.	New York.	Do.
Do.	Mississippi.	Sutler's stores.	May 19	Lewsons Bay, Va.	Primrose, etc.	Washington.	Do.
Steamer.	Moble.	Money, \$10,455.	June 1	Gulf of Mexico.	De Soto.	Key West.	Do.
Do.	Magnolia.	Cotton.	May 19	Yazoo City.	Yazoo Pass expedition.		Burned.
Do.	Mary Jane.		June 18	Clearwater Harbor.	do.		Destroyed.
Schooner.	Miriam.	Cotton.	do.	Braves Santiago.	Tahoma.	Key West.	Do.
Do.	Merrimack.	Turpentine, etc.	July 24	New Inlet, N. C.	Iacsa.	New York.	Condemned.
Do.	Massachusetts.		July 2	Baltimore, Md.	Yankee.	Port McHenry.	Taken into naval service.
Sloop.	Montgomery.	Assorted.	Sept. 17	Lat. 28° 32' N., long. 89° 12' W.	Adolph Hugel.	Washington.	Condemned.
Steamer.	Mack Canfield.	Cotton.	Sept. 13	Rio Grande.	De Soto.	New Orleans.	Do.
Do.	Mary.	Cargo of.	Aug. 25	At sea.	W. G. Anderson.	do.	Do.
British steamer.	Margaret and Jesse.	Cotton and specie.	Oct. 15	Off Wilmington.	Cœur de Leon, etc.	Washington.	Do.
Do.	Mariamoras.		Oct. 20	Off Cedar Keys.	Honduras and others.	Key West.	Do.
Steamer.	Marshall J. Smith.	Assorted.	Nov. 5	Off Rio Grande.	Anne, tender to Fort Henry.	do.	Do.
Schooner.	Maria Alberta.	Cotton.	Nov. 4	Off Mobile.	Keystone State and others.	New York.	Do.
Do.		Spirits and medicines.	Nov. 27	Bayport, Fla.	Owasco and Virginia.	New Orleans.	Do.
Sloop.		Cotton.	Dec. 16	Lat. 28° 15' N., long. 82° W.	Kennebec.	Key West.	Do.
Schooner.			Nov. 26	Lat. 28° 22' N., long. 97° W.	Two Sisters, tender to San Ja- cinto.	do.	Do.
					Ariel, tender to San Jacinto.	do.	Destroyed.
					Antona.		

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Steamer.....	Minna.....	Assorted.....	1863. Dec. 9	Lat. 22° 48' N., long. 78° 3' W. Near Pensacola.....	Circassian.....	Boston.....	Condemned.
Schooner.....	Mary Campbell.....		Nov. 14		Bermuda.....	Pensacola.....	
Steamer.....	Mayflower.....	Cotton.....	1864. Jan. 13	Sarasope Pass, Fla.....	Union.....	Key West.....	Do.
Schooner.....	Minnie.....	Assorted.....	Jan. 15	Mosquito Inlet.....	Beauregard.....	do.....	Do.
Sloop.....	Maria Louise.....	Cotton.....	Jan. 10	Jupiter Inlet.....	Roebuck.....	do.....	Do.
Do.....	Mary.....	do.....	Jan. 19	do.....	do.....	do.....	Do.
Schooner.....	Mary Ann.....	do.....	Mar. 6	Off Wilmington.....	Grand Gulf.....	Boston.....	Do.
British schooner.....	M. P. Burton.....	Iron and shot.....	Mar. 11	Lat. 28° 50' N., long. 95° 5' W.	Aroostook.....		
Schooner.....	Marion.....	Assorted.....	Mar. 12	Gulf of Mexico.....	Aroostook.....	New Orleans.....	Do.
Do.....	Mary Sorley.....	Cotton.....	Apr. 4	Off Galveston.....	Sciota.....	do.....	Do.
Do.....	Maudoline.....	do.....	Apr. 13	Atchafalaya.....	Nyanza.....	do.....	Do.
British schooner.....	Maria Alfred.....	Assorted.....	do.....	Lat. 28° 50' N., long. 95° 5' W.	Rachel Seaman.....	do.....	Do.
English steamer.....	Minnie.....	Cotton, gold, tobacco, etc.	May 9	Lat. 34° N., long. 75° 28' W.	Connecticut.....	Boston.....	Do.
English schooner.....	Miriam.....		Apr. 29	Lat. 25° 25' N., long. 84° 30' W.	Honeysuckle.....	Key West.....	Do.
Schooner.....	M. O'Neill.....		May 5	Off Washington, N. C.....	Valley City.....		Taken into service.
Steamer.....	Matagorda.....		July 8	Off coast of Texas.....	Kanawha and others.....		Destroyed.
Do.....	do.....	Cotton.....	Sept. 10	Lat. 22° 50' N., long. 85° 47' W.	Magnolia.....	Boston.....	Condemned.
Schooner.....	Mary Bowers.....		Oct. 29	Off Charleston, S. C.....	South Atlantic Blockading Squadron.....		Destroyed.
Do.....	Medera.....	Cotton.....	Dec. 8	Pascagoula Bar.....	J. P. Jackson and Stockdale.....	New Orleans.....	Condemned.
Do.....	Mary.....	Cotton, etc.....	Dec. 3	Lat. 33° N., long. 78° W.	Madison.....	New York.....	Do.
Sloop.....	Mary Ann.....	Cotton.....	Dec. 8	Off Pass Cabello, Tex.....	Itasca.....	New Orleans.....	Sloop destroyed. Cotton sent to New Orleans and condemned.
Schooner.....	Morris.....	do.....	Dec. 19	Gulf of Mexico.....	Pocahontas.....	do.....	
Do.....	Mary Ellen.....	In ballast.....	1865. Jan. 3	Off Velasco, Tex.....			
Do.....	Matilda.....	Cotton, etc.....	Feb. 11	Off Pass Cabello, Tex.....	Kanawha.....	do.....	Condemned.
Do.....	Mary Agnes.....	Cordage, wines, etc.....	Feb. 18	Aransas Pass, Tex.....	Penobscot.....	do.....	Do.
Do.....	Matilde.....	Rope, liquors, etc.....	Feb. 11	Near Pass Cabello, Tex.....	do.....		Set on fire and sunk.
Do.....	Malta.....	Cotton.....	Mar. 3	Bayou Vermilion, La.....	do.....	New Orleans.....	
Do.....	Mary.....	Shoes, rum, etc.....	Mar. 13	Indian River, Fla.....	Glide.....	do.....	Condemned
					Pursuit.....	Key West.....	Do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Iron-clad (rebel).	Nashville.....		1865. May 10				Surrendered by Commodore Farrand (rebel).
Bark.....	Octavia.....		1861. May 16	Hampton Roads.....	Star.....		Released.
Schooner.....	Old Branch.....	Turpentine.....	June 23	Mississippi Sound.....	Massachusetts.....	Key West.....	Condemned.
Do.....	Ocean Wave.....	Coffee.....	Sept. 9	Hatteras Inlet.....	Pawnee.....	Philadelphia.....	Do.
Priguy.....	Ocean Wave.....		July 18	Potomac River.....	Resolute.....	Washington.....	Do.
Schooner.....	Olive.....	Lumber.....	Nov. 22	Mississippi Sound.....	New London, etc.....	New York.....	Do.
Sloop.....	Oscola.....	None.....	Dec. 9	do.....	do.....	do.....	Do.
Schooner.....	Olive Branch.....	Turpentine.....	1862. Jan. 21	Coast of Florida.....	Kingsfisher, etc.....	Key West.....	Do.
Do.....	Ocella.....		Jan. 10	Cedar Keys.....	Hatteras.....		Destroyed.
Sloop.....	O K.....		Feb. —	do.....	Santiago de Cuba.....		Swamped.
Steamer.....	Old North State.....		Mar. 14	Newbern.....	Rowan's expedition.....		Taken for use of Government.
Sloop.....	Octavia.....	None.....	Apr. 2	Apalachicola.....	Mercedita.....	Key West.....	Condemned.
Schooner.....	Orion.....	Assorted.....	July 24	Lat. 22° N., long. 87° W.....	Quaker City.....	do.....	Do.
Steamer.....	Ouaschita.....	Arms, etc.....	Oct. 14	Coast of Carolina.....	Memphis.....	New York.....	Do.
Schooner.....	Orion.....		Dec. —		Calhoun.....		
Barkentine.....	Ocean Eagle.....		1863 Jan. 19	New Orleans.....	Armist Farragut's fleet.....		Appraised at \$9,000.
Schooner.....	Odd Fellow.....	Turpentine, etc.....	Apr. 15	Little River Inlet, N. C.....	Monticello.....	New York.....	Condemned.
Do.....	Oliver S. Breeze.....		May 16	Andole Key.....	Two Sisters.....	Key West.....	Do.
Steamer.....	Oceana.....	Cotton.....	Aug. —	Near Savannah.....			Sunk.
British schooner.....	Ocean Bird.....	Salt.....	Oct. 23	Off St. Augustine Inlet.....	Norfolk packet.....	Port Royal.....	Cargo condemned.
Sloop.....	Oscar.....	Cotton.....	1864. May 1	Lat. 26° 5' N., long. 83° 20' W.....	Fox, tender to San Jacinto.....	Key West.....	Condemned.
English schooner.....	O K.....	Assorted.....	Apr. 27	Coast of Florida.....	Union.....	do.....	Do.
Schooner.....	Oragoneta.....	Munitions of war.....	Apr. 13	Off St. Augustine, Fla.....	Beauregard.....	St. Augustine.....	Do.
Do.....	Oregon.....		Aug. 24	Bloxi Bay.....	Narcissus.....	New Orleans.....	
Bark.....	Pioneer.....	Salt.....	1861. May 25	Hampton Roads.....	Minnesota.....	New York.....	Do.
Ship.....	Perthshire.....	Cotton.....	June 9	Gulf of Mexico.....	Massachusetts.....		Released.
Bark.....	Pygmy.....	Liquor.....	June 7	Pass a Loure.....	Brooklyn.....	Key West.....	Cargo restored.
Schooner.....	Princess Leopold.....	None.....	July 28	Charleston.....	St. Lawrence.....		Destroyed.
Do.....	Princess Alfred.....		Aug. 22	New York.....	Collector of the port.....	New York.....	Condemned.
Do.....	Princess of Wales.....	Rum, sugar, etc.....	Sept. 28	Hatteras Inlet.....	St. Augustine.....	Philadelphia.....	Do.
		Salt and oranges.....	Dec. 24	Georgetown.....	Gent of the Sea.....		Burned.

Do.	P. A. Sanders.	1862.	Newbern.	Rowan's expedition.	Philadelphia.
Do.	Palma.	Mar. 14	do.	do.	New York.
Sloop.	Pioneer.	Feb. 20	Rio Grande.	Fortsmith.	Key West.
Schooner.	President.	Mar. 16	Mississippi River.	Owaseo.	Destroyed.
Steamer.	P. C. Wallis.	Apr. 4	Pass Christian.	Hatters.	Condemned.
Sloop.	Pood.	May 17	Vermillion Bay.	do.	Taken by Gen. Butler.
Steamer.	Paras.	May 26	Charleston.	do.	Condemned.
Schooner.	Providence.	May 29	Tortugas Banks.	Susquehanna.	Do.
Do.	Princeton.	June 1	Pamunkey River.	Currituck.	Do.
Do.	Planter.	May 7	do.	Vessels in sounds of North Carolina.	Washington.
Steamer.	Pots Boy.	Mar. 14	do.	do.	Key West.
Schooner.	Pathfinder.	Nov. 2	do.	Penobscot.	Destroyed.
Sloop.	Pointer.	Oct. 31	do.	Octorara.	Condemned.
Boat.	Prize.	Dec. 20	do.	do.	Do.
Sloop.	Potter.	1863.	Potomac River.	Currituck.	Released.
Schooner.	Pride.	June 3	Frying Pan Shoals.	Chocoma.	Condemned.
Steamer.	Pearl.	June 21	Charleston.	Tloga.	Do.
Do.	Princess Royal.	June 20	St. Thomas.	Unadilla, etc.	Do.
Do.	Peterhoff.	Feb. 25	do.	Vanderbilt.	Destroyed.
Sloop.	Petee.	Mar. 10	St. Marks.	Gem of the Sea.	Restored.
Schooner.	Pacific.	Mar. 27	Tortugas.	Stars and Stripes.	Do.
Do.	Pushmataha.	June 13	Lat. 27° N., long. 86° W.	Sundowner.	Condemned.
Steamer.	Planter.	June 15	Swanasee River.	Lackawanna.	Destroyed.
Do.	Powerful.	Dec. 20	Near Rich Inlet, N. C.	Fox, tender to San Jacinto.	Burned.
Do.	Phantom.	Sept. 23	do.	Connecticut.	do.
Do.	Presto.	1864.	Sullivan's Island.	Lehigh and others.	Chased ashore and burnt.
Do.	Pet.	Feb. 2	Off Lookwoods Folly Inlet.	Montgomery.	Condemned.
Sloop.	Penis.	Feb. 16	Off Wassaw Sound, Ga.	Massachusetts and others.	Unseaworthy; cargo condemned.
Steamer.	Pevansey.	Mar. 12	do.	Newbern.	Blown up.
Schooner.	Pocahontas.	June 9	Off Charleston, S. C.	Azalia and Sweet Brier.	Condemned.
Do.	Prince Albert.	July 8	Off Vicksburg, Tex.	South Atlantic block squadron.	Sunk; total loss.
Do.	Pancus.	Oct. 29	Near Indian River, Fla.	Pursuit.	Condemned.
Small boat.	Peep O' Day.	Oct. 27	Coast of Florida.	Sunflower.	Do.
Steamer.	Petrel.	Dec. 15	do.	do.	Totally destroyed.
Sloop.	Pickwick.	Dec. 6	do.	do.	Condemned.
Schooner.	Pet.	1865.	Galveston Bay.	Boat expedition.	Do.
Sloop.	Phantom.	Feb. 7	Swanasee River.	Honeyuckte.	Do.
Steamer.	Philadelphia.	Mar. 3	Sounds of North Carolina.	do.	Do.
Steamer (rebel).	Patrick Henry.	Jan. —	Richmond, Va.	do.	Destroyed by the rebels to prevent capture.
Steamer (rebel).	Patrick Henry.	Apr. —	do.	do.	do.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Ram.....	Queen of the West....		1863. Apr. —	Red River, Ark.....	Estrella, etc.....		Destroyed.
Schooner.....	Ring Dove.....	Iron, etc.....	1861. July 16	Eastern Shore, Md.....	Potomac flotilla.....	Washington.....	Released.
Sloop.....	Richard Lacey.....	Wood.....	Aug. 28	Potomac River.....	Thomas Freeborn.....	do.....	Condemned.
Schooner.....	Remittance.....	Tobacco, etc.....	Sept. 10	do.....	Yankton.....	Boston.....	Scuttled.
Do.....	Revere.....	Salt, fish, etc.....	Nov. 7	Beaufort, N. C.....	Cambridge.....		Vessel burned.
Do.....	Reindeer.....	Salt.....		Galveston.....	Dart.....		
Armed rebel schooner.....	Royal Yacht.....	Firearms.....			Expedition from Santee		
Sloop.....	Rattler.....		1862. Jan. 10	Cedar Keys.....	Hatters.....		Destroyed.
Schooner.....	Rose.....	Cotton.....	Apr. 20	Apalachicola.....	Mercadia, etc.....	Key West.....	Condemned.
Do.....	Reindeer.....	None.....	Apr. 20	Potomac River.....	Potomac flotilla.....	Key West.....	Abandoned.
Do.....	R. C. Files.....	Cotton.....	do.....	Mobile.....	Kanawha.....	Key West.....	Condemned.
Do.....	Rebecca.....	Salt.....	May 20	Charleston.....	Bianville.....	Philadelphia.....	Do.....
Do.....	Rowena.....	Lead, etc.....	June 6	Stono Inlet.....	Pavnee and others.....	do.....	Do.....
Do.....	Richard O. Bryan.....	Drugs, etc.....	June 4	Coast of Texas.....	Rhode Island.....	Boston.....	Do.....
Do.....	Resolution.....	Wood.....	Apr. 4	Pass Christian.....	Hatters.....		Do.....
Do.....	Reindeer.....	Cotton.....	July 9	Coast of Texas.....	Hatters.....		Do.....
Steamer.....	Reliance.....	do.....	Sept. 9	Lat. 28° N., long. 94° W.....	Huntville.....	New York.....	Transferred to the Army.
Schooner.....	Rambler.....	do.....	Sept. 5	Connecticut.....	Key West.....	Key West.....	Condemned.
Do.....	Rising Sun.....	do.....	Sept. 11	Wyandank.....	Ship Island.....	do.....	Do.....
Brig.....	Revere.....	Salt, etc.....	Oct. 17	Cape Fear River.....	Monticello, etc.....	Washington.....	Do.....
Do.....	Robert Bruce.....	Shoes, etc.....	Oct. 22	Shallot Inlet, N. C.....	Embooset.....	New York.....	Do.....
Schooner.....	Reindeer.....	Cotton.....	Sept. 17	do.....	W. G. Anderson.....	do.....	Do.....
Do.....	Racer.....	Salt.....	Oct. 30	New Inlet, N. C.....	Daylight.....	do.....	Do.....
Do.....	Rising Dawn.....	do.....	1863. Jan. 10		Octorara.....	Key West.....	Released.
Sloop.....	Richards.....	Salt, coffee, etc.....	Feb. 1	Bocas Grande.....	Two Sisters.....	do.....	Condemned.
Schooner.....	Rowena.....		Feb. 12	Carson's Landing.....	Conestoga, etc.....		
Steamer.....	Rose Hamilton.....	Coffee, etc.....	Mar. 4	Charlotte Harbor, Fla.....	J. S. Chambers.....	Key West.....	Do.....
Sloop.....	Rosalpa.....	Assorted.....	Mar. 16	Lat. 26° N., long. 76° W.....	Octorara.....	do.....	Do.....
Do.....	Rosalee.....	Powder, etc.....	Mar. 25	Crystal River.....	Fort Henry, etc.....	do.....	Do.....
Do.....	Ranger.....	Salt, etc.....	do.....	New Inlet.....	Mount Vernon, etc.....	New York.....	Do.....
Schooner.....	Rising Dawn.....	Cotton.....	Apr. 15	Galveston.....	W. G. Anderson.....	Key West.....	Do.....
Do.....	Royal Yacht.....	do.....	May 18	Mobile.....	Kanawha.....	do.....	Do.....
Do.....	Ripple.....	do.....	Apr. 24	Gulf of Mexico.....	De Soto.....	do.....	Do.....
Steamer.....	Rapid.....	do.....	May 24	Yazoo City.....	Yazoo Pass Expedition.....	do.....	Burned.
Do.....	R. J. Lockland.....	do.....	June 20	Potomac River.....	Primrose.....	Washington.....	Do.....
Ram.....	Republic.....	Old iron, etc.....					Condemned.

Schooner.....	Rebekah.....	Assorted.....	June 18.....	Lat. 27° N., long. 83° W.	J. S. Chambers.....	Key West.....	Do.....
Sloop.....	Relempago.....	Assorted.....	July 14.....	Lat. 25° N., long. 82° W.	Jasmine.....	do.....	Do.....
Schooner.....	Revenge.....	Sugar, etc.....	July 21.....	Calcasieu.....	Owasco.....	Boston.....	Destroyed.
Do.....	Renshaw.....	.....	July.....	Washington, D. C.....	Louisiana.....	Key West.....	Condemned.
Sloop.....	Richard.....	Cotton.....	Aug. 31.....	Charlotte Harbor.....	Gem of the Sea.....	Washington.....	Do.....
Schooner.....	Robert Knowles.....	.....	Sept. 15.....	Off Indian River.....	Coeur de Leon.....	Boston.....	Do.....
Steamer.....	R. E. Lee, formerly Giraffe.....	Munitions of war.....	Nov. 9.....	Off Wilmington.....	James Adger.....	Key West.....	Do.....
British schooner.....	Ring Dove.....	Salt, etc.....	Dec. 17.....	East of Padre Island, Tex.....	Roebuck.....	New Orleans.....	Do.....
Mexican schooner.....	Raton del Nilo.....	Coffee, sugar, etc.....	Dec. 3.....	.....	New London.....	.....	Do.....
Steamer.....	Rosita.....	Assorted.....	1864.....	Gulf.....	Western Metropolis.....	Key West.....	Do.....
Schooner.....	Roebuck.....	do.....	Jan. 28.....	Lat. 28° 23' N., long. 88° 59' W.....	San Jacinto.....	.....	Do.....
Steamer.....	Rangar.....	.....	Jan. 11.....	Near Lockwoods Folly Inlet.....	Minnesota and others.....	.....	Destroyed.
Sloop.....	Racer.....	Cotton.....	Jan. 31.....	Off Cape Canaveral.....	Beauregard.....	Key West.....	Condemned.
Schooner.....	Rebel.....	Assorted.....	Feb. 29.....	Indian River.....	Roebuck.....	do.....	Do.....
Sloop.....	Rosina.....	.....	Apr. 13.....	San Louis Pass.....	Virginia.....	Key West.....	Do.....
Do.....	Resolute.....	None.....	May 12.....	Cape Canaveral.....	Beauregard.....	Key West.....	Do.....
Steamer.....	Rose.....	Assorted.....	June 2.....	Off Georgetown.....	Wamautta.....	.....	Run ashore and destroyed.
British schooner.....	R. S. Hood.....	.....	June 9.....	Lat. 35° 9' N., long. 77° W.....	Proteus.....	Key West.....	Do.....
British steamer.....	Rouen.....	.....	July 2.....	Lat. 32° 50' N., long. 75° 40' W.....	Keystone State.....	Boston.....	Condemned.
Sloop.....	Racer.....	Assorted.....	Aug. 2.....	Off Bulls Bay.....	Hope.....	Beaufort.....	Do.....
Do.....	Reliance.....	.....	Nov. 9.....	Moback Bay, Va.....	Stepping Stones.....	.....	Do.....
Steamer.....	Ruby.....	Lead, etc.....	1865.....	At sea.....	Proteus.....	New York.....	Do.....
Schooner.....	Rob Roy.....	.....	Feb. 27.....	Steinhatchie River, Fla.....	Fox.....	.....	Run ashore and burned.
Ironclad (rebel).....	Richmond.....	.....	Mar. 2.....	Richmond, Va.....	.....	.....	Destroyed by rebels to pre- vent capture.
Do.....	Rosnoka.....	.....	Apr. 12.....	do.....	Quaker City.....	New Orleans.....	Do.....
Brig.....	R. H. Vermilyea.....	Coffee, shoes, etc.....	Apr. 12.....	Lat. 27° N., long. 96° W.....	.....	.....	Condemned.
Schooner.....	Soledad Cos.....	Coffee.....	1861.....	Galveston.....	South Carolina.....	New York.....	Do.....
Do.....	Sarah and Mary.....	Coal.....	Sept. 11.....	Hampton Roads.....	Cumberland.....	.....	Vessel released.
Barck.....	Star.....	Tobacco.....	May 17.....	do.....	Minnesota.....	New York.....	Do.....
Schooner.....	Savannah.....	None.....	June 3.....	Charleston.....	Perry.....	do.....	Condemned.
Barck.....	Sally Magee.....	Coffee, etc.....	June 26.....	Hampton Roads.....	Quaker City.....	Washington.....	Do.....
Schooner.....	Sally Meers.....	.....	July 1.....	do.....	Minnesota.....	do.....	Do.....
Do.....	Sam Houston.....	In ballast.....	July 7.....	Galveston.....	South Carolina.....	New York.....	Do.....
Do.....	Shark.....	Assorted.....	July 4.....	do.....	do.....	.....	Do.....
Barck.....	Solfarino.....	.....	July 26.....	Bartlesnake Shoals.....	Vandalia, etc.....	New York.....	Released.
Schooner.....	Sarah Starr.....	Turpentine.....	Aug. 3.....	Wilmington.....	Webach.....	New York.....	Condemned.
Do.....	Susan Vale.....	Assorted.....	Sept. 10.....	Hatteras Inlet.....	Paynes.....	Philadelphia.....	Do.....
Do.....	San Juan.....	Salt, sugar, etc.....	Sept. 28.....	do.....	Susquehanna.....	do.....	Do.....
Do.....	Specie.....	Rice.....	Oct. 12.....	Lat. 31° N., long. 80° W.....	Dale.....	do.....	Do.....
Steamer.....	Salvor.....	Arms, etc.....	Oct. 13.....	Tortugas.....	Keystone State.....	do.....	Do.....
Schooner.....	Somerset.....	.....	June 8.....	Maryland.....	Reolute.....	do.....	Destroyed.

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner. Do.	S. T. Garrison. Sarah and Caroline.	Turpentine.	1861. Dec. 11	St. Johns River.	Louisiana. Blenville.	New York.	Released. Condemned.
Do.	Stephen Hart.	Arms, etc.	1862. Jan. 29	Lat. 24° N., long. 82° W.	Supply.	do.	Do.
Do.	Stag.		Jan. 10	Cedar Keys.	Hatters.		Destroyed.
Do.	Star.		Feb. 8	Bayou Lafourche.	De Sota.		Do.
Steamer.	Sea Bird.		Feb. —	Roanoke Island.	Rowan's expedition.		Sunk.
Schooner.	Spitfire.		Mar. —	West coast of Florida.	Ethan Allen.		Do.
Do.	Sarah A. Falconer.		Mar. 14	Newbern.	Rowan's expedition.	New York.	Abandoned.
Do.	Sarah Ann.	Corn.	Apr. —	Potomac River.	Potomac Flotilla.		Do.
Do.	Sidney C. Jones.	None.	Apr. —	do.	do.		Condemned.
Do.	Sea Foam.	Assorted.	Apr. —	do.	do.		Do.
Do.	Southern Independ- ence.	Cotton, etc.	Apr. 10	Off Mobile.	Kanawha.	Boston.	Condemned.
Do.	Sarah.		May 1	Bulls Bay.	Onward.		Burned.
Steamer.	Stettin.	Salt-peter, drugs, etc.	May 24	Charleston.	Blenville.	New York.	Condemned.
Do.	Swan.	Cotton and resin.	do.	Lat. 23° N., long. 82° W.	Bainbridge, etc.	Key West.	Do.
Do.	Sarah.	Cotton.	May 15	Coast of Cuba.	Sea Foam.	New York.	Do.
Steamer.	Sovereign.		June 5	Memphis.	Western flotilla.		Burned.
Do.	Sumter.		June 6	do.	do.		Do.
Schooner.	Sarela.		June 14	Shallot Inlet, N. C.	Penobscot.	Philadelphia.	Condemned.
Steamer.	Sarah.	Cotton.	June 20	Charleston.	Keystone State, etc.	Key West.	Do.
Do.	Sarah.	Sugar, etc.	June 3	Berwick Bay.	Hatters.		Taken for use of Govern- ment.
Do.	Susan Ann Howard.		Mar. 14	Newbern.	Vessels in sounds of North Car- olina.		ment.
Do.	Scuppernon.	Lumber.	June 9	Indian Town, N. C.	General Putnam.	Washington.	Condemned.
Schooner.	Sabine.		Apr. 19			do.	Released.
Steamer.	S. C. Jones.		Aug. 11	Cone River.	Wyandank.	do.	Condemned.
Do.	Southerner.		Sept. 23	New Inlet, N. C.	State of Georgia, etc.	New York.	Do.
Do.	Sunbeam.	Arms, etc.	Sept. 28	Coast of Texas.	Arthur.		Abandoned.
Sloop.	Swan.		Oct. —	Bulls Bay.	Restless.	New York.	Condemned.
Steamer.	Scott.	Assorted.	Nov. 4	Masonborough Inlet.	Daylight, etc.		Do.
Bark.	Sophia.		Nov. 16	T. A. Ward.	do.	Washington.	Do.
Sloop.	S. W. Green.		Nov. 16	Diana.	do.	New Orleans.	Do.
Steamer.	Southern Merchant.	Sugar, etc.	Dec. —				
Do.	St. Charles.		1863. Jan. 19	New Orleans, La.	Admiral Farragut's fleet.		Appraised at \$17,000.
Do.	Salle Robinson.		do.	do.	do.		Appraised at \$30,000.
Schooner.	Silas Henry.		Jan. 8	Tahoma.	Key West.		Condemned.
Bark.	Stonewall.	None.	Feb. 20	Point Ross, Fla.	do.	do.	Do.
Schooner.	Springbok.	Assorted.	Feb. 3	Lat. 23° N., long. 73° W.	Sonoma, etc.	New York.	Do.

Do.	Sue.	Salt, etc.	Mar. 30	Little River Inlet.	Monticello.	do.	Do.
Do.	Surprise.	Cotton.	Mar. 13	Lat. 26° N., long. 83° W.	Huntsville.	Key West.	Do.
Steamer.	St. John's.	Assorted.	Apr. 18	Cape Romaine Inlet.	Stettin.	Boston.	Do.
Schooner.	St. George.	None.	Apr. 22	Fort Fisher, N. C.	Mount Vernon, etc.	New York.	Released.
Do.	Samuel First.	do.	May 6	Potomac River.	Dragon.	Washington.	Condemned.
Do.	Sarah Lavina.	do.	May 8	Curritoman River.	Primrose.	Key West.	Do.
Do.	Seabird.	Cotton.	May 13	Lat. 29° N., long. 87° W.	De Soto.	do.	Do.
Do.	Sea Lion.	Cotton, etc.	May 9	Mobile.	Aroostook, etc.	Philadelphia.	Burned.
Steamer.	Scotland.	Cotton, etc.	May 15	Charleston.	Canandigua.	do.	Sunk.
Do.	Star of the West.	None.	May 24		Yazoo Pass expedition.	Key West.	Condemned.
Schooner.	Star of the West.	Drugs, etc.	May 23	Brazos Santiago.	Brooklyn.	do.	Do.
Do.	Sea Drift.	Drugs, etc.	June 22	Matagorda Island.	Isasca.	do.	Do.
Do.	Statesman.	Assorted.	June 6	Tampa Bay.	Takoma.	do.	Do.
Do.	Sarah.	Turpentine.	May 28	St. Martin's Reef.	Satellite.	Key West.	Destroyed.
Sloop.	Southern Star.	Assorted.	Aug. 6	Gilberts Bar.	Fort Henry.	do.	Condemned.
Schooner.	Southern Rights.	do.	Aug. 8	do.	Sagamore.	do.	Do.
Do.	Sho Wm. Peel.	Cotton.	Aug. —	Off Rio Grande.	do.	New Orleans.	Taken into naval service.
Do.	St. Mary's.	Assorted.	Oct. 8	Yazoo city.	Union.	Philadelphia.	Condemned.
Do.	Spanning Chief.	Assorted.	Oct. 16	Lat. 31° N., long. 80° W.	Alabama and Adela.	New York.	Destroyed.
British bark.	Saxon.	Salt.	Oct. 30	Coast of Africa.	Vanderbilt.	Washington.	Do.
British schooner.	Sattie.	Assorted.	Dec. 20	Off Wilmington.	Connecticut.	do.	Do.
Bark.	Science.	Assorted.	Nov. 5	Off Rio Grande.	Owasco and Virginia.	do.	Do.
British schooner.	Silvanus.	Salt.	1864.	Doboy Sound, Ga.	Huron.	Chased ashore.	Do.
English schooner.	Susan.	Salt fish.	Jan. 2	Off Jupiter Inlet.	Reebuck.	Condemned.	Do.
Schooner.	Swift.	Cotton.	Jan. 11	Wassaw Sound.	Patapasco.	Destroyed.	Do.
Steamer.	St. Mary's.	Cotton.	Feb. 9	St. Johns River.	Norwich and others.	Wrecked.	Do.
Do.	Spunky.	Cotton.	do.	Fort Caswell, N. C.	Penobscot.	Condemned.	Do.
Schooner.	Stingray.	180 bales of cotton.	Feb. 29	Off Velasco, Tex.	Connecticut.	New Orleans.	Do.
Steamer.	Scotia.	Assorted.	Mar. 1	Lat. 32° 34' N., long. 77° 18' W.	Dan Smith and others.	Boston.	Abandoned on way to Washington; portion of cargo saved.
Schooner.	Sophia.	Assorted.	Mar. 3	Altamaha Sound, Ga.	Virginia.	Washington.	Condemned.
Do.	Sylphide.	do.	Mar. 9	Off coast of Texas.	Tloga.	New Orleans.	Do.
Sloop.	Swallow.	Cotton, etc.	Mar. 20	Off Elbow Light.	Beauregard.	Boston.	Do.
Schooner.	Spunky.	Cotton.	Apr. 7	Off Cape Canaveral.	Keystone State.	St. Augustine.	Do.
Steamer.	Siren.	Liquors, etc.	June 5	South of Cape Lookout.	Norfolk packet.	Washington.	Do.
Sloop.	Sarah Mary.	Cotton.	June 26	Mosquito Inlet.	W. Gulf blockading squadron.	Philadelphia.	Do.
Steamer.	Selma.	Coffee, etc.	Aug. 5	Mobile Bay.	Metacommet.	do.	Taken into naval service.
Schooner.	Sea Witch.	Cotton.	Dec. 31	Lat. 27° N., long. 93° W.	Isoco.	New Orleans.	Do.
Do.	Sybil.	do.	Nov. 21	Off Campeachy Banks.	Metacommet.	New York.	Condemned.
Steamer.	Susanna.	do.	Nov. 27	Anclote Keys.	O. H. Lee.	Philadelphia.	Do.
Schooner.	Sorts.	Arms, shoes, etc.	Dec. 10	Cape Fear River.	Malvern and others.	Key West.	Do.
Steamer.	Steg.	Assorted.	1865.	Charleston, S. C.	Gladlious and others.	New York.	Do.
Do.	Syren.	Assorted.	Jan. 19			Boston.	Do.
Do.			Feb. 18				

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.	Salvador.	Assorted.	1865.	At sea.	Margold.	Key West.	Condemned.
Do.	Sort.	do.	Feb. 25	Cedar Keys, Fla.	Honeyucutie.	New York.	Released.
Brig.	Sarah M. Newhall.		Feb. 28	S. A. Squadron.			Destroyed by rebels to prevent capture.
Steamer (rebel).	Spray.		Apr. —	Richmond, Va.		Key West.	Surrendered at Tallahassee.
Do.							
Schooner.	Theresa C.	Cotton.	1861.	Hampton Roads.	Cumberland.		Vessel released.
Do.	Tropic Wind.		May 4	do.	Minnesota.		Released.
Do.	Trois Freres.	Iron.	May 20	Mississippi Sound.	Massachusetts.	Key West.	Vessel sunk.
Do.	Tom Hicks.	Lumber.	June 23	Galveston.	South Carolina.		
Do.	T. J. Chambers.	do.	July 9	do.	Dana.	Pensacola.	Released.
Do.	Teaser.	Pistols, etc.	July 5	Potomac River.	do.	Washington.	Do.
Sloop.	T. J. Evans.	Salt.	Sept. 1	Chesapeake Bay.	Roanoke, etc.	New York.	Condemned.
Ship.	Thomas Watson.		Oct. 15	Charleston.	Cambridge.		Burned.
Sloop.	T. W. Riley.		Nov. 6	Rappahannock River.			
Spanish bark.	Teresita.	Assorted.	1862.	Yucatan Bank.	Kingfisher.	Key West.	Do.
Schooner.	Theo. Stoney.	Rice.	Jan. 30	Bulls Bay.	Restless.	New York.	Condemned.
Steamer.	Tubal Cain.	Contraband.	Feb. 14	Lat. 31° N., long. 78° W.	Ocotara.		
Schooner.	Telegraph.		July 24	James River.	Maritima.		Taken for use of Government.
Tug.	Teaser.		July 4	Sabine Pass.	Kensington.	New York.	Condemned.
Schooner.	Troy.	Cotton.	Aug. 13	Quantico Creek.	Freeborn.	Washington.	Do.
Sloop.	Thomas Reilly.	Gunny bags, etc.	Oct. —	Rio Grande.	Albatross.	Key West.	Do.
Schooner.	Two Sisters.	Salt, etc.	Sept. 21	Lat. 28° N., long. 93° W.	W. G. Anderson.	do.	Do.
Do.	Theresa.	General.	Sept. 4	Mobjack Bay.	Crusader.	do.	Do.
Do.	Triar.	Tobacco, 4 boxes.	Oct. 28				Taken for use of Government.
Steamer.	Tennessee.		1863.	New Orleans, La.	Admiral Farragut's fleet.		Appraised at \$95,000.
Schooner.	Time.	Salt.	Jan. 19	New Inlet.	Cambridge.	Philadelphia.	
Do.	Theresa.		Jan. 23	Lat. 27° N., long. 83° W.	H. Hudson.	Key West.	Condemned.
Do.	Tamplow.	Cotton.	Mar. 3	Sabine Pass.	Cayuga, etc.	New York.	Taken for use of Government.
Do.	Three Brothers.	None.	Aug. 17	Great Woomico.	Satellite.	Washington.	Condemned.
Steamer.	Tom Sugg.	Turpentine, 11 barrels.	July 24	Cape Canaveral.	Sagamore.	Key West.	Do.
Schooner.	Three Brothers.		July 21	Texas River.	Mississippi Squadron.	Springfield.	Taken into naval service.
Spanish bark.	Teresita.	Cotton.	Oct. 4	Near Rio Grande.	Currituck and Fuchala.	Washington.	Condemned.
			Nov. —		Granite City.	New Orleans.	

British sloop. Schooner. Steamer.	Two Brothers. Three Brothers. Tristram Shandy.	Salt, etc. Cotton, tobacco, etc.	1864. Feb. 25 Apr. 11 May 15	Off Indian River. Homassassa River. Lat. 34° 8' N., long. 77° 27' W.	Roebuck. Nifa. Kansas.	Key West. do. Boston.	Do. Do. Do.
Do.	Thistle.		June 4	Lat. 32° 38' N., long. 75° 32' W.	Fort Jackson.	do.	Do.
English schooner. Rebel ram.	Terrapin. Tennessee.	Cotton and turpentine.	July 10 Aug. 5	Off Indian River Inlet. Mobile Bay.	Roebuck. W. Gulf Blockading squadron.	Key West.	Do. Taken into service: ap- praised at \$366,000.
Schooner.	Triumph.	Assorted.	1865. Jan. —	Perquimons River, N. C.	Wyalusing.		Taken into service.
Sloop.	Telembo.	Cotton.	Mar. 16	Lat. 25° N., long. 96° W.	Quaker City.		On the stocks—unfinished.
Rebel ram.	Texas.		Mar. —	Richmond, Va.	Part of North Atlantic block- ading squadron.		Destroyed by rebels to prevent capture.
Torpedo.	Torpedo.		Mar. —	do.			
Steamer.	Transport.			Charleston, S. C.			
Schooner.	Union.	Provisions.	1861. June 5		Harriet Lane.		
Do.	Uncle Moses.	Cotton.	1862. July 7	Coast of Yucatan.	Tahoma.	Key West.	Condemned.
Steamer.	Union.	do.	Aug. 25	Lat. 23° N., long. 85° W.	J. S. Chambers.	do.	Do.
Do.	Union.	Assorted.	1863. May 19	Lat. 27° N., long. 85° W.	Huntsville.	do.	
Schooner.	Venus.	Lumber.	1861. July 4	Galveston.	South Carolina.	New York.	Released.
Do.	Velasco.	Sugar.	July 18	Coast of North Caro- lina.	Albatross.		Cargo released.
Do.	Venus.	Lead, copper, etc.	Dec. 26	Lat. 28° N., long. 93° W.	Rhode Island.	do.	Condemned.
Do.	Victoria.	Cotton.	Dec. 3	Point Isabel.	Santiago de Cuba.	Key West.	
Do.	Victoria.	do.	1862. Apr. 10	Mobile.	Kanawha.	Boston.	Do.
Do.	Venus.	do.	May 15	Lake Pontchartrain.	Calhoun.	Key West.	Restored.
Do.	Volante.	Salt, fish, etc.	July 2	Georgetown, S. C.	Gem of the Sea, etc.	Philadelphia.	Condemned.
Do.	Victoria.	Cotton.	July 12	Lat. 26° N., long. 76° W.	Mercedita.	Key West.	Do.
Sloop.	Venture.	Flour, rice, etc.	June 19	Mobile Bay.	Morning Light.	New Orleans.	Do.
Schooner.	Velocity.	Rope, etc.	Sept. 30		Crocker's expedition.	Key West.	D6.
Steamer.	Virginia.	Assorted.	1863. Jan. 18	Mugres Island.	Wachusett.	do.	Do.
Schooner.	Vesta.	Butler's stores.	Feb. 28	Piney Point.	Wyandank.	Washington.	
Steamer.	Victoria.		May 28	Havana.	Junista.		Burned.
Sloop.	Victoria.	Assorted.	May 30	Point Isabel.	Brooklyn.		

Statement of vessels captured and destroyed for violation of the blockade, etc.—Continued.

Class.	Name.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Steamer. Do.	Victory Venus.	Cotton, etc. Lead, bacon, coffee, etc.	1863. June 21 Oct. 21	Lat. 25° N., long. 75° W. New Inlet, N. C.	Santiago de Cuba. Nausamond.	Boston.	Condemned. Chased ashore and de- stroyed. Condemned. Do.
Brig. British schooner.	Volante. Volante.	Assorted. Salt, etc.	Nov. 5 do.	Off Rio Grande. Off Cape Canaveral.	Owasco and Virginia. Beauregard.	Philadelphia. Key West.	Do.
Steamer. Do.	Vesta. Vixen.		1864. Jan. 12 Dec. 1	Between Tubbs River and Little Inlet, N. C. Lat. 32° N., long. 78° W.	Rhode Island.	New York.	Completely wrecked. Condemned.
Rebel ironclad.	Virginia.		1865. Mar. —	Richmond, Va.			Destroyed by rebels to prevent capture. Mounted 4 guns. Released. Do. Condemned. Do.
Schooner. Do. Bark. Yacht. Schooner.	William and John. William Henry. Winifred. Wanderer. William H. Northrop.	Tobacco. do. Coffee. Coffee, drugs, etc.	May 15 do. May 25 May 14 Dec. 25	Hampton Roads. do. Cape Henry. Key West. Cape Fear.	Minnesota. do. Quaker City. Crusader. Fernandina.	New York. New York. New York.	Do. Do. Do.
Do. Sloop. Schooner. Do. Do. Do. Do. Do. Steamer. Schooner. Sloop. Do. Steamer.	Wy'e or Nye. William H. Middleton. Wave. Wandoo. William Mallory. Wave. W. C. Bee. Winter Shrub. Whiteman. Will o' the Wisp. Water Witch. Wave. Wilson.	Assorted. Rice. Assorted. Cotton. do. Salt, herring, etc. Powder, caps, etc. Salt, etc.	1862. Jan. 10 do. Feb. 1 Feb. 14 Mar. 5 Apr. 19 Apr. 23 May 6 May 21 June 3 May 5 June 27 July 9	Cedar Keys. do. Boca Chico. Bulls Bay. St. Andrews Bay. Georgetown. Keels Creek, N. C. Lake Pontchartrain. Rio Grande. Mississippi Sound. Hamilton, N. C.	Hatteras. do. Portsmouth. Restless. Water Witch. G. W. Blunt. Santiago de Cuba. Hunchback, etc. Calhoun. Montgomery. Currituck, etc. Bohio. Commodore Perry, etc.	New York. Key West. Philadelphia. Key West. Philadelphia. Key West. Washington. New York.	Destroyed. Do. Condemned. Sunk. Condemned. Do. Do. Do. Taken by General Butler. Released. Vessel released. Taken for use of Govern- ment. Condemned.
Schooner. Do. Do. Do. Do. Sloop.	William. West Florida. Water Witch. Wave. Water Witch. William E. Chester.	Cotton. Assorted. Cotton, etc. Salt, etc. Cotton.	July 1 Sept. 27 Nov. 4 Aug. 24 Nov. 20	Sabine Lake, La. Corpus Christi. Arizona Pass.	De Soto. Kensington, etc. Arthur. E. B. Hale. Corypheus. Montgomery.	Key West. Pensacola. New York. Philadelphia. New York. Key West.	Do. Do. Do. Do. Do.

Miscellaneous captures.

Description.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Schooner.....		1861.	Off St. Johns River, Fla.	Blenville.....		Driven into the breakers.
Do.....		Dec. 11	Potomac River.....	Resolute.....		Destroyed.
Do.....		May 26	Chincoteague Inlet.....	Louisiana.....		Burned.
Do.....		Oct. 5	Quantico Creek.....	Union.....		Do.
Sloop.....		Oct. 11	Potomac River.....	Yankee.....		Destroyed.
Schooner.....		Aug. 16	St. Lone Bar.....	San Houston.....		Wrecked.
Do.....		Nov. 15	Pass Cavallo.....	Arthur.....		Burned.
Do.....	Coffee, etc.	Dec. 15	St. Andrews.....	Blenville.....		
		1862				
Bark.....	Cotton.	Jan. 24	Mobile Bar.....	Mercedita, etc.....		Destroyed.
Schooner.....	do.	Jan. 23		Huntsville.....		Burned.
Sailboat.....		Jan. 10		Hatteras.....		Destroyed.
Launch.....		do.		do.....		Do.
Ferry scow.....		do.		do.....		Do.
1 iron windlass.....		Mar. 14	Rosnoke, N. C.....	Naval expedition.....	Philadelphia.....	Condemned.
5 barrels of lard, etc.		Feb. 10	Elizabeth City.....	Commodore Perry.....	do.....	Do.
Schooner.....		Jan. 22		Ariel.....	New York.....	Do.
Do.....		Feb. —		Rowan's expedition.....	Key West.....	Do.
New gunboat.....		Feb. —	Edenton, N. C.....	Louisiana, etc.....		Destroyed.
Schooner.....		do.	do.....	do.....		Do.
Do.....		do.	do.....	do.....		Do.
Do.....		do.	do.....	Lieut. Jeffers's expedition.....		Sunk.
Do.....		do.	do.....	do.....		Do.
Do.....		do.	do.....	do.....		Do.
2 fishing schooners.....		do.	Ile au Pied.....	New London.....		
9 fishing sloops.....		do.	do.....	do.....		
Schooner.....		Mar. 3	Fernandina.....	South Atlantic Blockading Squadron.....		Wrecked.
Do.....		do.	Sullivan's Island.....	do.....		
Do.....		do.	Rappahannock River.....	Jacob Bell, etc.....		
Sloop.....	Shad, etc.	Apr. —	do.....	do.....		
Schooner.....	do.	do.	do.....	Hatteras.....		Do.
Do.....	do.	do.	do.....	Huron.....		
Do.....	do.	do.	Coast of South Carolina.....	do.....		
Do.....		Apr. 12	Bulls Bay.....	Alabama.....		Do.
Do.....		Apr. 26	Lighthouse Inlet.....	Santiago de Cuba.....		Chased ashore.
Do.....	Cotton.	May 8	Cedar Keys.....	Tahoma.....	Key West.....	Blown up.
Do.....	Powder	Apr. 24	Memphis.....	do.....		
Steamer.....	do.	June 6	do.....	do.....		
Do.....	do.	do.	do.....	do.....		
Do.....	do.	do.	do.....	do.....		
Do.....	do.	do.	do.....	do.....		

Schooner.....	Cotton.....	Mar. —	Near Sabine River.	Santiago de Cuba.....	Key West.....	Burned.
Bark.....	800 slaves.....	June 17	Table Land of Mariel.	Amanda.....	.....	Do.
Schooner (supposed to be Monticello).	.....	June —	Fort Morgan.....	Kanawha.....	.....	Chased ashore.
Long gig.....	.....	May —	West Point, Va.....	Corwin, etc.....	.....	Condemned.
Launch.....	Army stores.....	May 4	Coppohosal.....	do.....	Philadelphia.	Burned.
Schooner.....	.....	July —	Coast of Texas.....	Rhode Island.....	.....	Chased ashore.
1,200 bars railroad iron.	.....	.....	St. Simon Sound, Ga.....	Naval expedition.....	.....	Destroyed.
Steamer.....	.....	.....	Newbern, N. C.....	do.....	.....	Burned.
Do.....	.....	Mar. 21	Potomac River.....	Delaware.....	.....	Chased ashore.
Sloop.....	Salt, etc.....	Aug. 11	Sturgeon Creek.....	.....	Do.	Do.
Schooner.....	.....	Aug. 12	do.....	.....	.....	Do.
Sloop.....	Cotton.....	July 10	.....	Arthur.....	.....	Destroyed.
A wharf boat.....	.....	July 29	Eunice.....	Pittsburg.....	.....	.....
Schooner.....	Arms.....	Sept. 26	New Inlet, N. C.....	State of Georgia.....	.....	.....
An old launch.....	.....	Oct. 1	Quantico Creek.....	Eureka.....	.....	.....
3 boats.....	.....	Oct. 3-5	.....	T. A. Ward.....	.....	.....
1 seven-oared boat.....	Merchandise.....	Oct. 9	.....	do.....	.....	.....
Metallic lifeboat.....	.....	Oct. 17	Potomac River.....	Jacob Bell.....	.....	2 of them destroyed
3 canoes.....	.....	Oct. 24	.....	Matthew Vassar.....	.....	.....
3 boats.....	.....	Nov. 1	.....	Freeborn.....	.....	Driven ashore.
1 seine boat.....	.....	Nov. 16	.....	T. A. Ward.....	.....	Do.
Schooner.....	.....	Nov. 17	.....	Cambridge.....	.....	Burned.
Brig.....	.....	do.....	Masonboro Inlet.....	Daylight.....	.....	Destroyed.
Schooner.....	Resin.....	Nov. 19	Shallow Inlet.....	Chocoma.....	.....	Burned.
Bark.....	.....	Nov. 24	Masonboro Inlet.....	.....	.....	.....
Pilot schooner.....	.....	Oct. 21	Masonboro River.....	E. B. Hale.....	.....	.....
Schooner.....	.....	Nov. 25	North River.....	General Putnam, etc.....	.....	Burned.
Do.....	.....	do.....	do.....	do.....	.....	.....
Vessel on stocks.....	.....	Nov. 23	East River.....	do.....	.....	.....
Schooner.....	.....	do.....	do.....	do.....	.....	.....
Do.....	.....	do.....	do.....	do.....	.....	.....
Do.....	.....	do.....	do.....	do.....	.....	.....
Scows and boats.....	.....	do.....	do.....	do.....	.....	.....
2 sloops.....	.....	Nov. 3	New Inlet.....	Crusader.....	.....	.....
Schooner.....	Contraband.....	Nov. 30	Floro Creek.....	Mt. Vernon, etc.....	.....	Ran her ashore.
Flat-bottomed boat.....	Howitzer, etc.....	Nov. 20	Bell River.....	Dan Smith.....	.....	Destroyed.
Launch.....	.....	Dec. 5	.....	Calhoun.....	.....	.....
2 sloops.....	.....	Dec. 19	York River.....	Sagamore.....	.....	Do.
Sloop.....	.....	do.....	do.....	Manaska, etc.....	.....	Burned.
9 boats.....	.....	do.....	do.....	do.....	.....	.....
15 boats.....	.....	Dec. 20	do.....	do.....	.....	.....
5 boats.....	.....	do.....	do.....	do.....	.....	Do.
Sloop.....	.....	do.....	do.....	do.....	.....	Do.
8 boats.....	.....	do.....	do.....	do.....	.....	.....
Scow.....	.....	do.....	do.....	do.....	.....	.....
Lighter.....	Sugar, etc.....	Dec. —	Indian River, Fla.....	Diana.....	.....	.....
Boat.....	Cotton.....	Dec. 20	.....	Octorara.....	.....	Destroyed.
.....	.....	1863.	.....	.....	.....	Do.
Sloop.....	.....	Jan. 8	White House.....	Manaska.....	.....	.....
Do.....	.....	do.....	do.....	do.....	.....	.....

Miscellaneous captures—Continued.

Description.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
Bark.		1863	White House.	Maaska.		Destroyed.
Do.		Jan. 8	do.	do.		Do.
Sloop.		do.	do.	do.		Do.
Rebel vessel (building).	Merchandise.	Jan. 18	Newport News, Va.	Minnesota, etc.		
		Jan. 19	Capture of New Orleans.	Admiral Farragut's fleet.		
Do.		do.	do.	do.		Appraised at \$50,000.
Do.		do.	do.	do.		
Do.		do.	do.	do.		
Canoe.		do.	do.	do.		
Sloop.	Assorted.	Jan. 13	Dividing Creek, Va.	Currituck.	Washington.	
4 clipper-built boats.	Contraband.	Jan. 20	Chuckatuck Creek.	Commodore Morris.		
2 small boats.		Jan. 23	do.	do.		
2 canoes.	Assorted.	do.	do.	do.		
9 canoes.	do.	Jan. 20	Indian Creek.	Currituck.		
3 boats.		Jan. 25	Tabbs Creek.	do.		
Schooner.		Jan. 24-25	Potomac River.	George Mangham.		
Vessel.	Whisky, coffee, etc.	Jan. 21	Topsail Inlet.	Daylight.	Key West.	Destroyed.
Sloop.	Assorted.	Feb. 12	do.	George Mangham.	do.	
2 boats.	Merchandise.	Feb. 9	do.	Commodore Morris.		
Schooner.		Feb. 2	Topsail Inlet.	Dan Smith.		Burned.
Canoe.	Assorted.	Mar. 13	Mosquito Inlet.	Mt. Vernon.		
Do.	Cotton.	Mar. 2	do.	Cœur de Leon.		Destroyed.
Do.	Salt.	Mar. 24	Charleston.	Sagamore.		Burned.
Brig.	do.	Apr. 19	do.	Boat expedition.		
Sloop.		do.	Sabine Pass.	do.		
Wharf boat.		Apr. 10	Warrenton.	New London.		Do.
Sloop.	Cotton.	Apr. 8	Warsaw Sound, Ga.	Hartford.		
Schooner.	Salt, etc.	Apr. 24	Rich Inlet.	Cimmaron.	Philadelphia.	
Do.		May 2	Urban, Va.	Perry.		
Steamer.		May 14	Charleston.	Currituck, etc.		
6 vessels, etc.		May 20	do.	Western World, etc.		Wrecked.
Steamer "35th Parallel."		May 1-8	do.	Yazoo Pass expedition.		Burned.
Schooner.		May 10	Morrells Inlet.	Conemaugh, etc.		Do.
2 transports.		May —	Yazoo City.	Yazoo Pass expedition.		Do.
Monster ram.		May 20	do.	Naval expedition.		Burned.
Horses and wagons.		May 30	do.	Mississippi Squadron.		Sold for \$1,372.
Fishing scow.		do.	do.	Brooklyn.		
Schooner.		do.	do.	do.		Burned.
Flatboat.	Sugar, etc.	June 24	Mantan River, Fla.	Tahoma.		

Sloop boat.	Corn.	June 9	Withlacoochee River, Fla.	Fort Henry	Key West.
Sow boat.	57 bales of cotton.	June 1		do.	Key West.
Skiff and flat.	Corn.	June 10	Withlacoochee River, Fla.	do.	do.
Barge.	Cotton.	June 12	Crystal River, Fla.	do.	do.
Flat.	Corn.	May 30	Wacassassa Bay	do.	do.
Sloop boat.	Schooner.	July 3	White House.	Shokokon.	
Sloop.	Do.	July 6	Charlotte Harbor, Fla.	Commodore Morris.	
Canoe.	Cotton.	July 13	Rappahannock River.	Restless.	Destroyed.
Flatboat.		do.	do.	Yankee, etc.	Do.
Lot of merchandise.		do.	do.	do.	
Dry goods and shoes.	Whisky, etc.	July 17	Charles County, Md.	do.	
4 canoes.		July 20-21	Dividing Creek, Va.	Currutuck.	
11 barrels of turpentine.		July 8-9	Coast of Texas.	Sciota.	Burned.
Schooner.		July 24	Coast of Texas.	De Soto.	Do.
Do.		July 8	do.	Sciota.	Do.
Do.		July 9	do.	do.	Do.
Schooner and launch.		do.	do.	do.	
Rowboat.		June 22	Neuse River.	Boat expedition.	
3 rolls of bagging.	Sugar, etc.	June 14		Annie.	Key West.
Sow.	Cotton.	June 24		Tahoma.	Springfield
Do.		July 19		Fort Henry	do.
Sloop.		July 8		Restless.	do.
Schooner.		Sept. 28	Old Haven Creek	Currutuck	Do
Steamer.	Powder.	June 30			Chased ashore at Mobile.
Schooner.	Do.	Oct. —	Coast of Louisiana.	Cayuga.	
Do.	do.	Oct. —	do.	do.	Destroyed.
Do.	do.	Oct. 7	Off Sabine Pass	do.	Vessel destroyed; portion of cargo saved.
Sloop.		do.	do.	do.	Destroyed.
Steamer.	Salt, etc.	Dec. 31	Matagorda Bay.	Granite City, etc.	
Sloop boat.		Dec. 14	Indian River, Fla.	Roebuck.	Key West.
Schooner.	Turpentine.	1864.			
12 oyster boats.		Jan. 1	Morrells Inlet, S. C.	Nipsic.	Do.
Boat.		Feb. 1	York River	Morse.	Washington.
Sloop.		Feb. 13	do.	do.	do.
Skiff.		do.	do.	do.	do.
Schooner.		do.	do.	do.	do.
Do.		Mar. 11	Lat. 24° N., long. 83° W.	San Jacinto.	Do.
Do.		Feb. 8	Caney Creek, Tex.	Queen.	Destroyed.
2 canoes.		Feb. 23	Running from Vii- gins to Maryland.	Dragon.	
Schooner.		Mar. 28	Matagorda Bay	Estrella.	Do.
22 boats.	Cotton.	Apr. 18	Up the Rappahannock	Potomac flotilla.	Do.
26 small boats.		May 15	Turkey Creek	Commodore Perry.	Do.
Large barge.		do.	do.	do.	Do.

Miscellaneous captures—Continued.

Description.	Cargo.	When captured.	Where captured.	By what vessel.	Sent to—	Remarks.
7 boats (building).		1864.				
3 boats	Cotton and turpentine.	May 15	Turkey Creek.	Commander Perry		Destroyed.
Steamer.		July 4	Lat. 27° 41' N., long. 78° 54' W.	Magnolia		Boats scuttled.
Sail boat.	Merchandise.	Aug. 9	Off Charleston.	Kaistill.		Destroyed.
		Sept. 2	Potomac River	Primrose		Too small to pay costs of adjudication.
22 boats.		Oct. 4	do.	Potomac flotilla.		Destroyed.
9 boats.		do.	Piankatank River.	do.		Do.
Rosin.	25 barrels.	Mar. 11	Up St. Johns River.	Pawnee's launch.		
Turpentine.	13 barrels.	do.	do.	do.		
Sugar.	5 barrels.	Mar. 16	do.	Pawnee and others.		
Railroad iron.	500 or 600 bars.	Mar. 21	do.	do.		
Sugar.	2 barrels.	do.	do.	do.		
Bacon.	1,000 pounds.	Apr. 18	Up the Rappahannock	Potomac flotilla.		
Horses.	2	do.	do.	do.		
Wheat.	60 bushels.	do.	do.	do.		
Tobacco.	80 boxes.	July 28	Gatesville, N. C.	Whitehead		
Schooner.		June 30	Mobile.	Glasgow.		Joint Army and Navy expedition.
4 scows.		Aug. 5	Mobile Bay.	W. G. B. squadron.		Chased ashore.
Rifles—9.	160 rounds.	Aug. 24	Masonboro Inlet.	Nippon.		Surveys sent to Boston; boats taken into service.
Rifles, etc.		Nov. 21	Brunsbury, Miss.	Avenger.		
Schooner.	Assorted cargo.	Oct. 24	Tampa Bay, Fla.	Nita.	Key West.	
Sloop boat.	Salt, shoes, etc.	do.	Off Little Malco, S. C.	Rosale.	do.	
Sloop.	Cotton and turpentine.	Nov. 5	Off Charleston, S. C.	Palapsoo.		Vessel burned.
Schooner.		Nov. 29	Decross Point, Tex.	Itasca.		Chased ashore.
Steamer.		Dec. 3	Off Cape Fear River.	Emma and others.		Destroyed.
Do.		Dec. 27	Western Bar.	Monticello.		Do.
		1865.				
Boat.	Cotton and sugar.	Jan. 27	Manatee River, Fla.	Ino and Ariel.		Do.
Steamer.		Feb. 4	Beach Inlet, S. C.	Wamsutta, etc.		Do.
Cargo of sloop, name unknown.		Feb. 27	Wando River, S. C.	Jonquil and others.	Philadelphia.	Sloop unuseworthy.
Rebel torpedo boat.			Columbus.			Lost at sea.
3 rebel torpedo boats.			Charleston, S. C.		Philadelphia.	Taken into service.
1 lighter.			do.			
Iron cables, anchors, etc.			Wilmington, N. C.			
Flatboat.		Apr. 6	Windmill Point, Va.	Mercury.		Sent to Norfolk Navy Yard.
Machinery, etc.	Dry goods.	Apr. —	Richmond, Va.	N. A. B. squadron.		Appraised at \$142,455.

Prizes adjudicated from the commencement of the rebellion to May 1, 1863, with vessels entitled to share in the distribution of proceeds

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Anna Belle.	\$6,743.74	\$1,355.37	\$5,388.37	Key West.	July 12, 1862	Pursuit.
Schooner Adeline.	4,066.87	1,244.52	2,822.35	do.	Oct. 16, 1862	Connecticut.
Schooner Agnes.	24,162.76	1,761.96	22,400.80	do.	Feb. 17, 1863	Huntsville.
Schooner Ariel.	8,533.54	739.25	7,794.29	do.	Oct. 14, 1863	Do.
Schooner Avenge.	1,190.01	233.70	956.31	do.	Oct. 17, 1863	Sagamore.
Schooner Agnes.	435.00	165.17	269.83	do.	Oct. 24, 1863	Do.
Schooner Adventure.	2,046.97	521.63	1,525.34	do.	Oct. 17, 1863	Henry Jones, Kensington, Rachel Seaman.
Brig Amy Warwick.	132,202.08	576.89	131,625.19	Boston.	July 14, 1863	Quaker City.
Schooner Alma.	3,746.06	885.32	2,860.74	do.	Nov. 5, 1863	Perry.
Sloop Ann Squires.	2,118.11	345.59	1,772.52	Washington.	Oct. 19, 1863	William Bacon.
Schooner American Coaster.	350.00	119.27	230.73	do.	do.	Currituck.
Ship Amelia 1.	30,346.32	\$5,708.32	18,068.00	Philadelphia.	Dec. 3, 1862	Vandalia Flag.
Schooner Albion.	9,564.57	6,571.10	7,496.73	do.	July 17, 1863	Roanoke, Seminola.
Brig Ariel.	5,246.88	2,077.85	3,631.27	do.	do.	Gambok.
Schooner Active.	3,136.18	1,618.61	2,071.63	do.	July 18, 1863	Flambeau.
Schooner Aquilla.	30,104.72	1,064.55	28,226.82	do.	May 19, 1863	Huron, Augusta.
Sloop Aurelia.	20,136.71	1,877.90	18,258.81	do.	May 1, 1863	Arizona.
Schooner Alert.	6,741.67	1,277.96	5,232.15	do.	Sept. 15, 1863	Blenville.
Steamer Alice.	1,100.00	1,506.22	5,232.15	New York.	do.	Ceres.
Schooner Albion.	1,966.86	1,115.91	850.95	do.	Nov. 25, 1863	Penguin, Alabama.
Schooner A. J. View.	16,263.38	2,227.95	14,034.43	do.	Nov. 5, 1863	R. R. Cuyler, New London, Massachusetts.
Schooner Arnes H. Ward.	19,675.28	2,771.26	16,904.02	do.	Feb. 11, 1863	Northern Light.
Steamer Albemarle.	500.00	249.35	250.65	do.	Nov. 25, 1863	Delaware.
Schooner Albemarle, schooners Old and steep Jeff. Davis,	15,990.00	617.05	15,372.95	do.	Dec. 20, 1863	Valley City, Underwriter, Morse, Commodore Barney South.
Sloop Annandale Sophia.	10,677.22	1,625.38	9,051.84	do.	July 17, 1863	Field, Hunchback, Philadelphia, Henry Brinker, Lockwood.
Schooner Advocate.	6,600.00	795.71	5,804.21	do.	May 21, 1863	Kanawha.
Steamer Anna.	18,423.82	3,136.28	15,287.54	do.	July 21, 1863	R. R. Cuyler.
Schooner Annie Dees.	16,637.09	2,027.89	14,609.20	do.	do.	New London, R. R. Cuyler, Massachusetts.
Steamer Angela.	98,110.21	10,260.31	8,926.90	do.	Dec. 8, 1863	Seneca, G. W. Blunt, Canandaigua, Flag, Memphis, Powhatan, Houstonie, Marblehead, Mercedite, Flambeau, Keystone State.
Schooner Alburgh.	3,108.54	1,721.90	1,386.64	do.	Nov. 5, 1863	Readless, Flag.
Schooner Anselope.	2,345.79	1,570.53	775.26	do.	Dec. 2, 1863	Jauntown.
Schooner Annie.	2,465.00	1,074.97	1,390.03	do.	Dec. 17, 1863	Atamphus, America.
Schooner Active.	3,410.00	683.40	2,726.60	do.	Feb. 29, 1864	State of Georgia.
Schooner Alma.	4,232.60	366.83	3,865.77	Washington.	do.	Ladona.
Schooner Annie B.	4,547.98	521.06	3,136.75	do.	July 23, 1864	Seneca.
Schooner Ascension.	5,445.93	716.89	4,729.04	Key West.	June 4, 1864	Wanderer.
				do.	Feb. 29, 1864	Huntsville.

* Taken by War Department.

† \$5,708.32 awarded to claimants.

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Avon.....	\$4,251.11	\$350.37	\$3,400.74	Key West	Feb. 29, 1864	Tloga.
Sloop Angelina.....	2,793.15	905.23	1,887.92	New York	.....do.....	Courier.
Steamer Ann.....	53,071.12	5,736.95	47,334.17	Key West.	.....do.....	Susquehanna, Kanawha, Preble.
Boat Alligator.....	119.90	118.35	1.55	do.	.....do.....	Tahoma, Julia. (Too small for distribution.)
Boat Anna Maria.....	5,002.12	662.21	4,339.91	do.	Feb. 29, 1864	Fort Henry.
Schooner A. J. Hodge.....	2,120.39	327.57	1,792.82	do.	Mar. 17, 1864	Huntsville.
Schooner Arctic.....	3,410.00	483.45	2,926.60	Washington	Feb. 29, 1864	Ladona.
Schooner Albert.....	11,434.08	3,237.02	8,197.06	New York	Mar. 17, 1864	Huron.
Schooner Anna.....	2,530.67	351.80	2,178.87	Key West.	.....do.....	Fort Henry.
Schooner Ann.....	3,299.40	308.22	2,991.18	do.	.....do.....	Restless.
Schooner Alabama.....	9,867.38	1,291.56	8,575.82	do.	.....do.....	Susquehanna.
Sloop Ann.....	50.00	60.15	No proceeds	do.	.....do.....	Gem of the Sea.
Schooner Ann.....	322.61	147.21	175.40	do.	Mar. 29, 1864	Sagamore.
Steamer Arles.....	147,008.46	3,036.48	143,971.98	Boston	Mar. 22, 1864	Stettin.
Steamer Arizona.....	136,202.02	4,526.60	131,675.42	New York	May 10, 1864	Pocahontas.
Steamer Atlanta.....	380,829.26	789.30	350,039.96	Boston	Apr. 23, 1864	Wahawken, Nahant, Cimarron.
Boat Alice.....	597.62	143.66	453.96	Key West	.....do.....	Annie Williams. (Waiting for prize list.)
Steamer Abasco Childs.....	5,000.00	275.91	4,724.09	Springfield	Mar. 29, 1864	Baron de Kalb.
Schooners Active and Blue Bell.....	75,489.96	5,172.71	69,317.25	New Orleans	Apr. 12, 1864	Granite City.
Steamer Alabama.....	131,394.10	10,412.60	120,981.50	do.	.....do.....	Owasco, Cayuga.
Steamer Alice Vivian.....	237,300.81	20,240.28	217,060.53	Key West	Apr. 23, 1864	San Jacinto, Eugene, Tennessee.
Steamer Alliance.....	25,041.96	1,701.22	23,340.74	Boston	Apr. 12, 1864	De Soto.
Schooner Alma.....	3,031.00	745.14	2,285.86	New Orleans	July 21, 1864	South Carolina, T. A. Ward.
Schooner Agnes.....	74,361.30	3,822.74	70,538.56	do.	July 28, 1864	Virginia.
Anchors, etc., from the Queen of the Wave.....	745.95	428.42	317.53	Philadelphia	Oct. 7, 1864	Choctaw.
Steamer A. D. Vance.....	288,286.49	5,047.71	283,238.78	New York	Nov. 17, 1864	Conemaugh. (Waiting for prize list.)
Schooner Artist.....	6,416.42	1,421.54	4,994.85	Philadelphia	Jan. 19, 1865	Santiago de Cuba.
Schooner Annie Verdien.....	25,445.68	2,598.31	22,847.37	New Orleans	Jan. 19, 1865	Bermuda.
Boat Albert Edvard.....	44,461.82	4,183.34	40,278.48	do.	Feb. 21, 1865	Mohile.
Steamer Armstrong.....	251,382.26	7,321.53	244,060.73	New York	Feb. 14, 1865	Katahdin.
Sloop Annie Thompson.....	14,847.96	1,639.50	13,208.46	Philadelphia	Apr. 20, 1865	R. R. Chuyler, Gettysburg, Mackinaw, Montgomery.
Schooner Ann Louisa.....	7,437.57	4,476.92	2,960.65	Key West	May 13, 1865	Fernandina.
Schooner Anna Sophia.....	28,145.69	4,245.48	24,900.21	New Orleans	Aug. 23, 1865	Proctus.
Steamer Annie.....	368,951.71	24,639.97	329,311.74	New York	Aug. 23, 1865	Bienville, Princess Royal.
Schooner Augusta.....	6,651.28	313.70	5,237.58	Key West	June 26, 1865	Nippon, Wilderness, Alabama, Kansas, Howquah.
Ram Albemarle.....	79,944.00	2,645.80	77,298.70	Washington	Aug. 16, 1865	Honeysuckle.
Sloop Annie.....	192.05	108.89	83.16	Key West	Aug. 23, 1865	Lieutenant Commander Cushing and party.
Steamer Amazon (cargo).....	13,190.17	1,979.52	11,210.65	Philadelphia	Sept. 29, 1865	Hibiscus.
Schooner Alabama.....	9,951.96	1,711.03	8,240.93	New Orleans	Nov. 27, 1865	Pontiac.
Ship Admiral.....	8,166.16	2,282.54	5,883.62	Philadelphia	Dec. 30, 1865	Princess Royal, Choctaw.
					Mar. 28, 1866	Alabama.

Schooner Andromeda.....	\$127,727.06	\$3,848.42	\$118,878.64	Key West.....	Apr. 9, 1866	Pursuit.
Schooner British Empire.....	3,929.73	504.76	3,423.97	New York.....	Nov. 20, 1863	Isaac Smith.
Schooner British Queen.....	2,086.31	999.90	1,086.41	do.....	Nov. 26, 1862	Mount Vernon.
Boats, 3 sail, and cargoes.....	1,463.89	277.00	1,186.89	Washington.....	do.....	Reliance. (Waiting for prize list.)
Schooner Blossom.....	270.88	86.81	184.07	do.....	Aug. 15, 1862	Reliance, Anacostia, Thomas Freeborn.
Boat, 1 life.....	1,106.95	273.79	833.16	do.....	Oct. 19, 1863	Jacob Bell.
Boat, 1 yawl.....	1,682.76	168.36	514.34	do.....	do.....	Freeborn, Eureka.
Boat, a flat-bottomed.....	387.79	119.11	268.68	do.....	Oct. 5, 1865	Dan. Smith.
Steamer Britannia.....	173,670.55	3,974.83	169,695.72	Boston.....	Oct. 26, 1863	Santiago de Cuba.
Schooner Beaugard ¹	2,146.67	291.75	1,854.92	Key West.....	Oct. 24, 1863	W. G. Anderson.
Schooner Brave.....	893.18	196.85	696.33	do.....	do.....	Sagamore.
Schooner Bettie Kraizer.....	4,642.00	1,081.28	3,560.72	do.....	Feb. 18, 1864	Octorara.
Schooner Brothers.....	5,672.85	614.95	5,057.90	Philadelphia.....	Feb. 29, 1864	Flambeau.
Sloop Bright.....	7,641.38	1,575.78	6,065.60	Key West.....	June 4, 1864	De Soto.
Schooner Brothers.....	3,533.78	144.04	339.74	do.....	June 4, 1864	Toga.
Boat, a flat-bottomed.....	1,918.05	294.77	1,623.28	do.....	Dec. 19, 1864	Restless.
Boat, a flat-bottomed.....	8,836.65	884.59	7,952.06	do.....	Mar. 29, 1864	San Jacinto.
Boat, a flat-bottomed.....	31.75	32.01	No proceeds	do.....	do.....	Brooklyn.
Schooner Betty.....	1,700.00	834.42	865.58	do.....	Apr. 12, 1864	Ariel.
Boat, 12 cases of, etc.....	1,183.00	123.32	1,059.68	New Orleans.....	do.....	Antonia.
Schooner Belle.....	1,430.31	678.35	751.96	do.....	do.....	Cayuga.
Boat, 1 sail.....	1,073.15	221.71	851.44	New York.....	do.....	Potomaca.
Boat and cargo, 1.....	492.57	361.65	130.92	New Orleans.....	Apr. 26, 1865	Corypheus.
Boats, 1 case, etc.....	335.95	274.19	61.76	Washington.....	do.....	Do.
Steamer Boston.....	23,068.03	96.39	23,071.42	New Orleans.....	June 4, 1864	Commodore.
Sloop Buffalo.....	13,328.85	2,416.37	10,912.48	Springfield.....	Oct. 10, 1864	Alfred Robb.
Boat and cargo.....	2,300.25	201.78	2,098.47	Boston.....	Oct. 23, 1864	Fort Jackson.
Boats, 2, and 4 bales of cotton.....	2,700.00	261.45	2,438.55	New York.....	Nov. 23, 1864	Fulton, Grand Gulf.
Steamer Bloomer.....	26,586.74	3,430.19	23,156.55	Philadelphia.....	Feb. 2, 1865	Bradiera.
Schooner Belle.....	55,778.22	3,655.77	52,122.45	New Orleans.....	Mar. 27, 1865	Tallahatchie.
Schooner Badger.....	10,534.32	947.89	9,586.43	do.....	Oct. 3, 1865	Commodore.
Boat and sundries.....	194.22	90.82	103.40	do.....	Apr. 20, 1865	Potomac.
Boat, no name.....	891.67	123.61	768.06	New York.....	June 29, 1865	Virginia.
Schooner Balgoury.....	61,568.43	4,315.65	57,252.78	Key West.....	June 29, 1865	Tristram Shandy, Lillian, Britannia, Oceola, Gettysburg.
Steamer Bernad.....	447,015.40	42,566.18	404,449.22	do.....	June 29, 1865	Adela.
Steamer Bat.....	159,437.64	3,791.67	155,645.97	do.....	Aug. 16, 1865	San Jacinto. (Waiting for prize list.)
Brandy, 29 cases of.....	36.82	14.18	22.64	do.....	do.....	Inc.
Black Warrior. (See Fanny, etc.).....	2,000.00	322.85	1,677.15	do.....	Apr. 13, 1866	Bainbridge.
Schooners Comet, J. J. Crittenden, and Sloop America.....	1,387.50	289.50	1,098.00	Philadelphia.....	Apr. 13, 1866	Meredith.
Schooner Captain Spedden.....	51,016.82	5,192.22	45,824.60	Boston.....	May 16, 1866	Montgomery, Vicksburg, Eolus, Maratanza, Victoria, Emma Arles.
Schooner Crenshaw.....				New Orleans.....	do.....	Cayuga. (Too small for distribution.)

* Part of cargo taken for use of Army not paid for.

Prizes adjudicated from the commencement of the rebellion to May 1, 1863, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Steamer Calhoun.....	\$45,531.00	\$2,113.60	\$43,417.40	Philadelphia..	Dec. 1, 1863	Samuel Rotan, Colorado, Rachel Seaman.
Steamer Catalina.....	6,095.05	994.04	5,101.01	do.....	May 2, 1863	Alabama, Keystone State.
Steamer Cambria and part of cargo..	191,424.54	12,383.56	179,040.98	do.....	Jan. 19, 1864	Huron, Augusta.
Steamer Calypso.....	80,265.03	4,930.10	75,334.93	do.....	Jan. 4, 1864	Florida.
Cotton, 28 bales.....	2,212.16	446.92	1,765.24	do.....	do.....	Stars and Stripes, Louisiana, Hetzel, Delaware, Commodore Perry, Philadelphia, Valley City, Underwriter, Commodore Barney, Southfield, Morse, Hunchback, Lockwood.
Cotton, 30 bales.....	6,276.05	0.25	5,416.80	do.....	do.....	Stars and Stripes, Louisiana, Hetzel, Delaware, Commodore Perry, Southfield, Morse, Hunchback, Lockwood.
Cargo of 4 canoes.....	575.00	301.40	273.60	Washington...	Feb. 20, 1864	Commodore Perry, Southfield, H. Brineker, Delaware, Lockwood, Philadelphia.
Sloop Clara Ann.....	1,300.74	308.12	992.63	do.....	Jan. 11, 1864	Currituck.
Schooner Charlotte.....	31,369.19	1,425.39	29,943.80	Boston.....	Jan. 12, 1863	Yankee.
Schooner Cuba 1.....	2,811.49	1,390.39	1,421.10	do.....	do.....	Kanawha.
Schooner Curlew.....	6,902.00	1,546.45	5,355.55	Key West.....	Nov. 26, 1862	Do.
Schooner Corolla.....	1,430.62	494.96	935.66	do.....	July 18, 1863	Somerset.
Steamer Columbia.....	151,523.20	15,419.82	136,103.38	do.....	Oct. 6, 1863	James S. Chambers.
Schooner Courier.....	3,647.10	613.62	3,033.48	do.....	Oct. 14, 1863	Santiago de Cuba.
Schooner Carnita.....	2,426.98	486.92	1,939.06	do.....	Oct. 17, 1863	Huntsville.
Cargo of 9 boats and sloop Queen of the Fleet.....	3,105.79	574.83	2,530.96	Washington...	Nov. 20, 1863	Magnolia.
Canoe 1; flatboat 2.....	1,101.41	270.14	822.27	do.....	do.....	Currituck.
Schooner Cora.....	624.50	526.90	97.60	Philadelphia..	Nov. 25, 1862	Jacob Bell, Yankee, Satellite. (Waiting for prize list of Jacob Bell.)
Cotton, 208 bales.....	28,922.90	1,784.30	27,138.60	Springfield...	Oct. 16, 1863	Keystone State.
Cotton, 524 bales.....	14,037.90	276.25	13,761.65	Boston.....	Nov. 9, 1863	Baron de Kalb.
Cotton, 374 bales.....	8,542.26	207.19	8,335.07	do.....	Nov. 5, 1863	Octorara.
Cotton, 282 bales; 223 barrels resin, and 2,000 staves.	62,179.36	13,680.90	48,498.46	New York.....	Dec. 31, 1863	Thos.
Cotton, 27 bales.....	6,576.15	406.43	6,169.72	Springfield...	June 11, 1864	Stars and Stripes, Louisiana, Hetzel, Commodore Barney, Valley City, Underwriter, Commodore Perry, Southfield, Hunchback, Philadelphia, Morse, H. Brineker, Lockwood, Delaware, George Mangham.
Cotton 42 bales, etc.....	13,784.52	708.98	13,075.54	do.....	Dec. 3, 1864	Conestoga.
Cotton, 5 bales.....	1,017.72	138.56	879.16	Linden.....	Apr. 12, 1864	Pittsburgh.
Cotton, 17 bales.....	3,542.64	268.12	3,274.52	do.....	June 4, 1864	Do.
Cotton, 15 bales.....	15,424.52	130.47	15,294.05	do.....	June 11, 1864	Conestoga.
Canoe and cargo.....	292.41	130.47	161.94	Washington...	Nov. 17, 1864	George Mangham.
Cotton, 12 bales.....	3,552.72	245.78	3,306.94	Springfield...	Apr. 12, 1864	Lexington.
Cotton, 20 bales.....	4,971.70	205.20	4,766.50	do.....	June 11, 1864	Conestoga.
Schooner Charleston.....	13,872.49	2,642.65	11,229.84	do.....	Jan. 28, 1864	Seminole.
Steamer Cincinnati.....	301,940.60	7,675.92	294,264.68	Philadelphia..	Jan. 28, 1864	Rhode Island.
Steamer Cherokee.....	162,507.02	4,732.47	157,774.55	do.....	Feb. 9, 1864	Canandaigua.

Cotton, 38 bales	7,923.09	604.75	7,318.34	Key West	Mar. 29, 1864	Fort Henry.
Cotton, cargo of Emma, 120 bales	31,496.60	2,294.01	29,205.59	Philadelphia	Jan. 23, 1864	Kittatimny.
Schooner Caroline and Virginia	3,050.00	1,007.47	2,042.53	do.	Jan. 27, 1864	Stars and Stripes, Delaware, Louisiana, Commodore Perry, Hetzel, Valley City, Underwriter, Hunchback, Commodore Barney, Philadelphia, Southfield, Morse H. Brinker, Lockwood.
Steamer Caroline	106,008.11	6,853.85	99,154.26	do.	Feb. 28, 1864	Montgomery.
Schooner Charmer	700.00	128.00	571.00	Key West	do.	Sagamore, Oleander, Beuregard, Para.
Sloop Clara Louisa	153.00	90.11	62.89	do.	Feb. 28, 1864	Sagamore.
Sloop Clotilda	7,533.86	762.39	6,771.47	do.	do.	McLellan.
Schooner Crazy Jane	1,357.05	253.00	1,104.05	do.	Mar. 12, 1864	Tahoma.
Schooner Clara	3,898.26	744.71	3,153.55	do.	Mar. 17, 1864	Kanawha.
Sloop C. Rontreau	1,842.55	490.84	1,351.71	Philadelphia	do.	Powhatan, New Ironsides, Canandaigua, Housatonic, Paul Jones, Huron, Unadilla, Marblehead, Wamutta, Augusta, Ledona, Stettin, Dandelion, Para, South Carolina.
Steamer Cuba, cargo of	778.74	126.54	649.20	Key West	Mar. 29, 1864	De Soto.
Schooner Comet, No. 2	3,669.06	665.86	3,003.20	do.	do.	Kanawha.
Schooner Clarita	2,289.66	513.90	1,775.76	do.	do.	De Soto.
Cotton, 22 bales	3,727.42	390.68	3,336.74	do.	do.	Fort Henry.
Cotton, 139 bales	39,192.93	3,559.67	35,633.26	do.	do.	Hendrick Hudson.
Cotton, 114 bales	42,459.13	2,829.36	39,629.77	do.	do.	De Soto.
Steamer Comet	5,461.73	728.32	4,733.41	do.	do.	Santiago de Cuba.
Cotton, 14 bags	190.13	83.64	116.49	Springfield	do.	General Sterling Price. (Waiting for prize list.)
Cotton, 13 bales	2,694.24	334.79	2,359.45	Key West	Mar. 29, 1864	Fort Royal.
Schooner Charron	9,765.26	1,017.54	8,738.71	do.	do.	Sagamore, Gem of the Sea.
Cotton, 250 bushels	62.00	6.49	55.51	do.	do.	Fort Henry.
Cotton, 27 bales, cargo of schooner Mar. Ann	8,910.73	978.07	7,932.66	New Orleans	Apr. 23, 1864	Antona.
Cotton, 3 bales and 2 crates	1,005.22	238.59	856.63	do.	do.	Granite City. (Waiting for prize list.)
Cotton, 179 bales	38,312.65	1,896.85	36,416.13	Springfield	Apr. 23, 1864	Osage.
Cotton, 10 bales	2,351.52	231.66	2,119.86	do.	do.	Nippon.
Schooner Cora	2,850.66	734.51	2,096.15	Key West	Jan. 7, 1865	Rachel Seaman, Kensington.
Cotton, 104 bales	2,735.11	384.60	2,350.51	do.	June 1, 1864	Roebuck.
Cotton, 64 bales	16,867.72	1,735.06	15,132.66	do.	June 2, 1864	James L. Davis.
Cotton, 184 bales and 5 hogsheads sugar	33,901.53	7,916.89	25,984.64	Springfield	May 19, 1864	Conestoga.
Cotton, 6 bales	1,444.97	140.13	1,304.84	do.	Jan. 6, 1865	Pittsburg.
Cotton, 10 bales	2,262.48	168.86	2,093.62	do.	Mar. 1, 1865	Osage, Choctaw, Champion, Fort Hindman.
Cotton, 3 bales	334.56	107.35	227.21	do.	do.	Juliet, Great Western, Rafter. (No prize list.)
Cotton, 4 bales	498.02	114.05	383.97	do.	do.	Lexington. (Waiting for prize list.)
Cotton, 8 bales	1,509.98	145.01	1,364.97	do.	May 19, 1864	Champion.
Cotton, 14 bales	3,124.78	263.31	2,861.47	do.	Nov. 26, 1864	Kenwood.
Cotton, 3 bales and 2 pieces of bales	667.30	115.83	551.47	do.	May 19, 1864	Tuscumbia.
Cotton, 2,129 bales, 23 barrels molasses, 18 bales wool	465,234.95	13,732.79	451,502.16	do.	Mar. 1, 1865	Black Hawk, Eastport, Lafayette, Neesho, Ozark, Choctaw, Osage, Chillicothe, Louisville, Carondelet, Fort Hindman, Benton, Pittsburg, Mount City, Essex, Lexington, Ouachita, Cricket, Gazelle, General Price, W. H. Brown. (718 bales of cotton still pending.)
Schooner Cecilia D.	5,399.88	1,009.95	4,389.93	New Orleans	May 21, 1864	Antona.

* Distributed under acts of Mar. 3, 1819, and Aug. 5, 1861.

1 Part of cargo taken for use of Army not paid for.

Prizes adjudicated from the commencement of the rebellion to May 1, 1863, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Cassandra.	\$40.00		No proceeds.	Washington.		Potomac.
Canoe, 1; 1 box tobacco.	27.30		No proceeds.	do.		Virginia.
Schooner Champion.	4,522.37	\$933.22	\$3,619.15	New Orleans.	Nov. 26, 1864	Port Royal.
Schooner Camille.	32,980.89	2,782.99	30,177.90	do.	Oct. 7, 1864	Port Royal.
Cotton, 50 bales.	7,254.19	841.59	6,412.60	New York.	May —, 1864	Somerset.
Cotton, 12 bales and 14 bags.	2,834.69	524.19	2,310.50	Key West.	Dec. 21, 1864	Lexington. (Waiting for prize list.)
Cotton, 11 bales.	3,023.34	287.21	2,736.13	do.	Aug. 26, 1866	Louisville Romeo, Petrel, Prairie Bird, Exchange, Marmora.
Cotton, 1 bale.	340.90	107.93	232.97	Springfield.	June 19, 1865	Cricket.
Cotton, 207 bales.	80,777.86	3,767.04	77,010.82	do.	July 25, 1864	Marmora. (Waiting for prize list.)
Cotton, 8 bales.	2,584.37	197.49	2,386.88	do.	July 25, 1864	Osage.
Cotton, 8 bales.	2,910.89	210.06	2,700.83	do.	May 21, 1867	Samuel Rotan, Colorado, Rachel Seaman.
Cotton, 10 bales.	4,115.70	287.37	3,828.33	do.	Dec. 1, 1864	Black Hawk, Fort Hindman, Cricket, Eastport, Lafayette, Neesho, Ozark, Choctaw, Osage, Chillicothe, Louisville, Carondelet, Benton, Pittsburg, Mound City, Essex, Lexington, Ouachita, Gazelle, General Price, W. H. Brown.
Cotton, 16 bales.	7,479.08	403.33	7,075.75	New Orleans.	June 20, 1865	Narrissus, Cowslip. (No prize lists.)
Schooner Calhoun.	14,500.00	886.36	13,613.64	Springfield.		Black Hawk, Fort Hindman, Cricket, Eastport, Lafayette, Neesho, Ozark, Choctaw, Osage, Chillicothe, Louisville, Carondelet, Benton, Pittsburg, Mound City, Essex, Lexington, Ouachita, Gazelle, General Price, W. H. Brown, Juliet, Cinnamon.
Cotton, 24 bales.	8,125.71	335.21	7,790.50	do.		Violet, Arles, Connecticut, Maratanza, Mercedes, Montgomery, Eureka, Yankee, Freeborn, Currittuck, Commodore Read, Teaser, Fuchsia, Jacob, Bell.
Cotton, 75 bales.	497.00	192.87	304.13	New Orleans.	Oct. 12, 1864	Keystone State, Massachusetts.
Cotton, 63 bales.	36,391.08	2,651.30	33,739.78	Springfield.	Nov. 12, 1864	Samuel Rotan, Colorado, Rachel Seaman.
Cotton, 5 bales.	2,169.35	290.54	1,878.81	do.	Feb. 15, 1865	Bermuda.
Cotton, 104 bales.	2,397.28	534.28	1,863.00	do.	Nov. 4, 1864	Blairville.
Canoes, 25, and cargoes.	17,200.00	935.49	16,264.51	Washington.	Nov. 12, 1864	Mount Vernon.
Steamer Ceres.	928.40	246.93	679.47	do.	Jan. 7, 1865	Keystone State.
Cotton, 104 bales.	13,353.00	1,149.28	11,993.72	Boston.	do.	do.
Canoes, 25, and cargoes.	2,397.28	534.28	1,863.00	do.	do.	do.
Steamer Calcutta.	17,200.00	935.49	16,264.51	do.	do.	do.
Schooner Carnita.	928.40	246.93	679.47	do.	do.	do.
Coffee, 30 bags.	1,385.52	580.94	804.58	Philadelphia.	Mar. 25, 1865	Tallmadgie.
Cotton, 22 bales.	14,569.47	534.75	14,034.72	do.	Apr. 22, 1865	Sciota.
Cotton, 88 bales.			17,453.63	Boston.	Feb. 21, 1865	Mobile.
Cotton, 614 bales.			20,828.45	Philadelphia.	do.	do.
Cotton, 233 bales, etc.			66,226.66	do.	do.	do.
Cotton, 19 bales.			5,313.84	New Orleans.	do.	do.
Cotton, 10 bales.			1,469.10	do.	do.	do.
Schooner Cors Smyser.	6,227.29	907.48	5,319.81	do.	do.	do.
Cotton, 60 bales and 2 bags.	2,138.00	638.90	1,499.10	do.	do.	do.
Cotton, 38 bales.	6,877.92	1,073.12	5,804.80	do.	do.	do.
Cotton, 88 bales.			12,635.66	do.	do.	do.
Cotton, 88 bales.			8,467.62	do.	do.	do.
Cotton, 88 bales.			16,368.07	do.	do.	do.

Cotton, 67 bales	27,034.89	2,270.83	24,764.06	Key West.....	Mar. 23, 1865	Clyde.
Schooner Caroline and Gertrude.	16,437.87	1,210.33	15,218.54	do.....	do.....	Stars and Stripes.
Coffee, whisky, etc.	773.66	172.06	601.60	New Orleans	Oct. 4, 1865	Elk.
Steamer Cumberland.	153,461.20	18,943.50	134,517.70	Key West.....	Apr. 21, 1865	De Soto.
Sloop Caroline	306.07	124.23	181.84	do.....	do.....	Roebuck.
Schooner Cora.	46,634.97	6,402.57	40,232.40	New Orleans	May 9, 1865	Princess Royal.
Cotton, 5 bales, 9 bags, etc.	81,684.78	6,636.38	75,048.40	do.....	do.....	Huron, Dan Smith.
Steamer Cathlam.	3,033.64	265.76	2,767.88	Philadelphia	Sept. 1, 1865	Kanawha.
Cotton, 31 bales	6,363.65	1,100.40	5,263.20	New Orleans	Aug. 21, 1865	Chocoma.
Schooner Carrie Mair.	211.05	168.71	42.34	Key West.....	do.....	Itasca.
Sloop Caroline, No. 2	3,766.83	507.58	3,259.25	New Orleans	Aug. 25, 1865	Union. (Waiting for prize list.)
Cotton, 12 bales, 8 bbls. turpentine.	26,580.54	2,364.00	24,216.54	Key West.....	Sept. 1, 1865	Magnolia.
Cotton, 42 bales	45,626.01	2,077.91	43,548.10	New Orleans	Aug. 25, 1865	Cayuga.
Cotton, 80 bales	20,701.44	524.45	19,176.99	do.....	do.....	Clyde.
Cotton, 4 bales	20,484.00	508.15	19,975.85	Boston	Aug. 9, 1865	Gertrude.
Cotton, 40 bales	66,935.68	3,767.78	63,167.90	do.....	do.....	Cornubia.
Steamer Cora.	6,140.00	861.03	5,278.97	Philadelphia	Aug. 21, 1865	Keystone State.
Cotton, 35 bales	.....	.....	17,573.20	New York	Sept. 1, 1865	Quaker City.
Cotton, 156 sacks, etc.	.....	.....	13,150.00	do.....	do.....	Governor Buckingham, Nippon.
Schooner Cornus.	5,166.52	700.81	4,465.71	Key West.....	do.....	Gettysburg.
Steamer Cora.	32,687.33	3,157.78	29,529.55	do.....	do.....	Paola.
Steamer Circassian.	352,313.65	36,942.26	315,371.39	Philadelphia	Sept. 8, 1865	Bomerset.
Cotton, 62 bales	23,552.53	1,826.58	21,725.95	do.....	Sept. 22, 1865	Gettysburg, Keystone State. (\$620 counsel fees.)
Cotton, 82 bales	57,210.33	2,984.68	54,225.65	do.....	Sept. 29, 1865	R. R. Chrysler.
Cotton, 46 bales	21,977.77	1,623.27	20,354.50	do.....	do.....	Artes. (\$500 counsel fee deducted from captor's share.)
Cotton, 29 bales	30,524.97	2,109.48	28,415.49	New York	Oct. 6, 1865	Santiago de Cuba.
Cotton, 43 bales, etc.	21,446.71	1,675.10	19,771.61	Philadelphia	Feb. 25, 1865	Mount Vernon.
Cotton, 22 bales, etc.	16,685.51	741.09	15,944.42	do.....	Oct. 21, 1865	Santiago de Cuba.
Cotton, 43 bales	17,348.12	2,732.55	14,615.57	do.....	Oct. 18, 1865	Monticello.
Schooner Chaos.	11,998.38	1,230.51	10,767.87	New Orleans	Nov. 28, 1865	Aroostook.
Cotton, 4 bales, etc.	104,332.03	5,139.82	99,192.21	Philadelphia	Dec. 6, 1865	Cornubia, Fort Jackson, Princess Royal.
Steamer Cornubia.	137,438.60	9,434.84	128,003.76	do.....	Jan. 16, 1866	Fort Jackson.
Steamer Charlotte.	.....	.....	.....	Boston	Jan. 22, 1866	Nippon, Daylight, James Adger.
Schooner Corypheus.	15,000.00	275.95	14,724.05	New York	Jan. 26, 1866	Malvern, Maratania, Wilderness, Nansemond, Picket launch
Cotton, 154 bales; 19 bales claimed.	.....	467.92	14,256.13	Key West	Apr. 8, 1867	No. 6, A. D. Vance, Monticello.
Cotton, 154 bales; 12 bales claimed.	.....	294.09	13,962.04	Springfield	May 23, 1866	Calhoun.
Cotton, 2120 bales; 300 bales claimed.	.....	10,232.74	.....	do.....	do.....	Conestoga.
.....	.....	.....	.....	do.....	do.....	Do.
.....	.....	.....	.....	do.....	do.....	Black Hawk, Eastport, Lafayette, Neesho, Ozark, Choctaw,
.....	.....	.....	.....	do.....	do.....	Ossage, Chillicothe, Louisville, Carondelet, Benton, Pittsburg,
.....	.....	.....	.....	do.....	do.....	Mound City, Essex, Lexington, Ouchita, Fort Hindman,
.....	.....	.....	.....	do.....	do.....	Crocket, Gazette, General Price, W. H. Brown, Signal.
.....	.....	.....	.....	do.....	do.....	Same as the above.
.....	.....	.....	.....	do.....	do.....	Same as above, with the exception of the Signal and addition of
.....	.....	.....	.....	do.....	do.....	the Kenwood, Juliet, A venger.

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Cotton, 650 bales, etc.; 30 bales claimed.	.....	.....	\$1,382.93	Springfield ..	May 23, 1866	Same as the case preceding.
Cotton, 650 bales, etc.; 20 bales claimed.	.....	.....	919.40	do.	do.	Do.
Cotton, 650 bales, etc.; 953 bales claimed.	.....	.....	44,178.42	do.	do.	Do.
Cotton, 650 bales, etc.; 309 bales claimed.	.....	.....	16,911.96	do.	do.	Do.
Cotton, 650 bales, etc.; 23 bales claimed.	.....	.....	1,065.88	do.	do.	Do.
Cotton, 650 bales, etc.; 11 $\frac{1}{4}$ bales claimed.	.....	.....	513.72	do.	do.	Do.
Cotton, 650 bales; 88 $\frac{1}{4}$ bales claimed.	.....	.....	4,113.92	do.	do.	Do.
Cotton, 2,129 bales; 86 bales claimed.	.....	.....	2,915.36	do.	do.	Do.
Cotton, 2,129 bales; 109 bales claimed.	.....	.....	3,697.02	do.	do.	Do.
Cotton, 54 bales, etc.; 54 bales claimed.	.....	.....	2,372.96	do.	do.	Do.
Steamer Celt, cargo.....	\$18,160.31	\$4,627.09	13,533.22	Philadelphia ..	Nov. 19, 1866	Acacia, Azales, Wamsutta, South Carolina, Cambridge, Flambau, Mary Sanford, John Adams, Home, Sarah Bruen, Amaranthus, Catalpa, Gladiolus, Commodore McDonough, Larkspur, Monadnock, Mahoece, Nantucket, Nabaant, Canonius, Kaatskill, Sangamon, Laburnum, Jonquil.
Steamer Beatrice, cargo of cotton.....	4,308.66	1,229.60	3,079.06	do. ....	.....	Same as the preceding case, with exceptions of Commodore McDonough and the addition of Potomaska and Camella.
Cotton, 5 bales.....	1,524.02	286.50	1,237.52	do. ....	.....	Bermuda. (Waiting for prize list.)
Cotton, 23 bales.....	3,750.59	868.92	2,881.67	do.	Nov. 23, 1866	Monticello.
Schooner Coquette, cargo, 74 bales cotton.	35,396.54	2,361.75	35,036.79	do.	Nov. 13, 1866	Dai Ching, Clover.
Cotton, 4 bales, 3 large bags, 143 small bags, etc.	11,998.38	1,230.51	10,767.87	do. ....	.....	Fort Jackson. (Waiting for prize list.)
Cotton, 6 bales.....	630.70	344.45	286.25	do. ....	.....	Potomaska. (Waiting for prize list.)
Cotton, 300 pounds loose.....	515.20	182.30	336.00	do. ....	.....	Bermuda. (Waiting for prize list.)
Cotton, 34 bales.....	327.25	227.17	100.08	do. ....	.....	John Adams. (Waiting for prize list.)
Cotton, 6 bales.....	904.38	421.68	482.70	do. ....	.....	Whole of proceeds awarded to the United States.
Cotton, 3 bales.....	890.01	406.62	483.39	do. ....	.....	Do.
Cotton, 30 bales.....	2,655.66	1,064.98	1,590.68	do. ....	.....	Do.
Cotton, 5 bales, 7 bales, 2 bales, etc.	3,962.50	321.35	3,131.15	do. ....	.....	Do.
Cotton, 449 pounds, and 22 boxes tobacco.	805.43	410.89	394.54	do. ....	.....	Do.
Cotton, 10 bales.....	21.70	8.94	12.76	New Orleans ..	.....	Tallahatchie. (Waiting for prize list.)
Sloop Caroline, No. 2.....	211.05	168.71	42.34	Key West.....	.....	Union. (Waiting for prize list.)
Cotton, 83 bales; 174 bales cotton yarn, etc.	23,359.56	2,655.65	20,703.91	Philadelphia ..	.....	Whole of proceeds awarded to the United States.

Cotton, 14 bales; cargo of sloop, name unknown.	2,968.56	1,039.89	1,928.67	do.	Jan. 4, 1868	Jonquil, John Adams. (Waiting for prize list.)
Cotton, 90 bales.			699.00	do.		Keystone State, Connecticut.
Cotton, 88 bales.			183.00	do.		W hole of proceeds awarded to the United States.
Cotton, 614 bales.			219.00	do.		Do.
Cotton, 233 bales, etc.			728.00	do.		Do.
Schooner Delight.	600.00		348.35	New York.	July 21, 1863	New London. R. R. Cuyler, Massachusetts.
Burg Delta.	11,628.00	251.65	4,666.82	do.	Nov. 23, 1863	Santee.
Schooner Dixie.	30,950.87	2,429.64	28,521.23	Philadelphia.	Mar. 13, 1863	Keystone State, Gem of the Sea.
Schooner Defiance.	3,773.78	1,073.40	2,700.38	do.	Mar. 11, 1863	Brazilera.
Schooner Director.	285.10	128.99	156.11	Washington.	May 4, 1863	Corwin, Currituck.
Steamer Diamond.	29,683.10	1,958.08	27,725.02	do.	Jan. 11, 1864	Stettin.
Schooner Dart.	2,390.84	520.95	1,869.89	Key West.	Oct. 21, 1863	Kensington, Rachel Seaman.
Schooner David Crockett.	14,462.73	1,389.77	13,072.96	Philadelphia.	Oct. 5, 1865	America, Flag, Canandaigua, Flambeau.
Sloop D. Sargent.	5,417.97	1,094.91	4,323.06	New York.	Feb. 28, 1864	Kittatinny.
Schooner Dart, No. 2.	3,258.22	493.10	2,765.12	Key West.	do.	Kanawha.
Steamer Dolphin.	36,544.73	8,382.88	28,161.85	do.	Mar. 17, 1864	Wachusett.
Dry goods, lot of.	465.45	169.51	295.94	Washington.	Jan. 11, 1864	Cœur de Lion.
Schooner Delfy.	473.05	197.37	275.68	do.	Oct. 12, 1864	Midnight.
Steamer Donegal.	140,000.00	4,047.10	135,952.90	Philadelphia.	Oct. 27, 1864	Metacomet.
Steamer Don.	98,316.78	3,438.13	94,878.65	Boston.	Nov. 19, 1864	Pequot.
Schooner Della.	5,450.45	301.64	5,148.81	Key West.	Aug. 12, 1865	Mahaska.
Steamer Donegal, cargo of.	27,098.79	3,193.62	24,495.17	Philadelphia.	Mar. 1, 1866	Metacomet.
Steamer Duoro.	150,538.70	10,120.01	140,418.69	New York.	Oct. 23, 1866	Quaker City.
Steamer Deer.	64,674.22	8,094.45	56,579.77	Boston.	Oct. 26, 1867	Kaatskill, Anacostia.
Schooner Eugenie.	29,061.42	2,765.42	26,296.00	do.	Oct. 16, 1862	Owasco.
Schooner Emma.	13,352.52	4,070.46	9,282.04	do.	do.	Connecticut.
Schooner Eugenie Smith.	2,904.36	2,364.06	2,364.06	do.	Feb. 6, 1863	Bohlo.
Schooner Elias Reed.	21,791.53	3,401.45	18,390.08	do.	Oct. 9, 1863	Sagorara.
Sloop Ellen.	235.00	161.06	73.94	do.	Oct. 24, 1863	Octorara.
Sloop Elizabeth.	841.12	266.25	574.87	do.	Oct. 23, 1863	Hatteras.
Schooner Emily.	15,406.91	1,115.37	14,291.54	Washington.	Oct. 19, 1863	Satellite, Currituck, and Anacostia.
Steamer Eureka.	263.75	134.93	158.82	do.	Apr. 20, 1862	Satellite, Anacostia.
Schooner Emily Murray.	500.00	356.34	143.66	do.	Feb. 9, 1863	Dan Smith, George Mangham, Cœur de Lion.
Schooner E. J. Waterman.	8,222.95	1,194.58	7,028.37	Philadelphia.	Nov. 6, 1862	Savannah, Flag, Pocahontas, Augusta, Seneca, Seminole.
Sloop Express.	859.25	541.17	318.08	do.	Feb. 18, 1864	Chocoma, Maratanza.
Schooner Edward Barnard.	32,068.74	3,379.28	28,689.46	New York.	Nov. 26, 1862	South Carolina.
Steamer Ellis and armament.	18,000.00	555.85	17,444.15	do.	Dec. 5, 1863	Ceres, Valley City, Delaware, Louisiana, Underwriter, Hetzel, Commodore Perry, Morse H. Brinker, Whitehead, Shawsheen, Lockwood, General Putnam, J. N. Seymour.
Sloop Express.	600.00	247.65	352.35	do.	July 21, 1863	New London, R. R. Cuyler, Massachusetts.
Sloop Eneline.	5,390.33	970.13	4,410.20	do.	Dec. 24, 1863	Petrel, Forest Rose.
Schooner Elmira.	8,038.30	634.47	7,403.83	Springfield.	Jan. 11, 1864	Adirondack.
Schooner Emma.	1,486.15	878.50	607.65	Philadelphia.	Feb. 18, 1864	Fort Henry.
Boat Emma.	98.12	84.15	13.97	Key West.	June 7, 1864	Sagamore.
Boat Enterprise.	872.00	172.58	699.44	do.	Apr. 12, 1864	Octorara.
Steamer Eagle.	35,475.33	5,355.46	30,119.87	do.	Mar. 17, 1864	

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Steamer Ella Warley.....	\$102,706.88	\$18,976.31	\$83,733.57	New York.....	Mar. 22, 1864	Santiago de Cuba.
Schooner Emma Amelia.....	3,646.52	503.94	3,145.58	Key West.....	Mar. 17, 1864	Roebuck.
Sloop Eliza Beckwith.....	2,174.39	528.35	1,646.04	do.....	Mar. 28, 1864	Pembina.
Schooner Emma Tuttle.....	5,833.64	1,332.52	4,501.12	Philadelphia.....	do.....	Hope.
Steamer Eugene.....	24,239.67	1,597.99	22,641.68	Key West.....	do.....	R. R. Cuyler, Kennebec, Kanawha.
Steamer Eureka.....	27,273.88	2,665.00	24,608.88	New Orleans.....	Apr. 23, 1864	Arrostook.
Steamer Elizabeth.....	83,112.92	16,862.74	66,250.18	New York.....	Apr. 23, 1864	Keystone State, James Adger.
Schooner Exchange.....	6,052.87	1,052.55	5,000.32	New Orleans.....	Apr. 23, 1864	Antona.
Schooner Ellen.....	5,557.23	970.58	4,586.65	do.....	June 10, 1864	Gertrude.
Schooner Edward.....	2,343.64	203.66	2,139.98	Key West.....	June 2, 1864	San Jacinto.
Schooner Excelsior.....	2,630.88	678.31	1,952.57	New Orleans.....	May 21, 1864	Katahdin.
Schooner Emile.....	28,305.97	3,929.13	24,376.84	Philadelphia.....	Apr. 26, 1865	Flag, Restless.
Steamer Experiment.....	20,785.18	1,460.11	19,325.07	New Orleans.....	July 2, 1864	Virginia.
Steamer Elsie and cargo.....	216,619.79	5,249.22	211,370.57	Boston.....	Dec. 2, 1864	Quaker City, Keystone State.
Schooner Emma.....	32,122.15	3,727.85	28,394.27	New Orleans.....	Feb. 21, 1865	Mobile.
Steamer Ella and Annie.....	185,500.01	5,486.62	181,013.79	Boston.....	Feb. 24, 1865	Nippon.
Steamer Emma Henry.....	294,899.01	5,973.92	288,925.09	New York.....	Feb. 28, 1865	Cherokee.
Schooner Eliza.....	5,745.41	666.71	5,078.70	Key West.....	Apr. 21, 1865	Roebuck.
Schooner Ezilda.....	3,415.07	1,255.71	2,159.36	New York.....	do.....	South Carolina.
Brig Eco.....	4,281.21	1,039.35	3,246.86	New Orleans.....	Aug. 23, 1865	Gertrude, Princess Royal, Kanawha, Cayuga.
Steamer Ella.....	41,335.46	4,218.03	31,117.43	Boston.....	Mar. 6, 1866	Howquah, Shenandoah, Daylight.
Schooner Elmira Cornelius.....	11,911.66	2,221.96	9,689.70	Philadelphia.....	Apr. 11, 1866	Restless, Flag.
Sloop Elvira (cargo).....	6,065.06	1,235.47	4,829.59	do.....	Nov. 13, 1866	Chenango.
Schooner Elva.....	1,097.00	1,743.91	4,353.09	do.....	Apr. 12, 1867	Para.
Schooner Elva.....	2,465.61	1,117.18	1,348.43	New York.....	Dec. 1, 1863	Restless, Onward.
Brig Falcon.....	3,655.93	1,263.29	2,392.64	do.....	Jan. 2, 1863	South Carolina.
Schooner Florida.....	1,865.00	1,06.76	758.24	do.....	Nov. 20, 1863	Mathew Vassar.
Schooner Fairwind.....	2,250.00	1,900.93	1,349.07	Philadelphia.....	May 19, 1863	Quaker City.
Schooner Fairplay.....	2,206.55	1,392.02	1,816.53	do.....	Oct. 19, 1863	Gem of the Sea.
Schooner Fannie Laurie.....	15,627.77	2,401.26	13,226.51	do.....	Mar. 17, 1864	Shepherd Knapp.
Schooner F. J. Capron.....	216.00	181.74	78.26	Washington.....	Apr. 28, 1864	Freeborn.
Sloop Flying Cloud.....	225.00	126.48	98.52	do.....	Jan. 11, 1864	Anacostia, Primrose.
Schooner Fashion.....	231.88	138.23	98.65	Key West.....	Nov. 26, 1863	Ethan Allen.
Schooner Frances.....	1,208.48	374.46	833.92	do.....	Oct. 15, 1863	Sagamore.
Sloop Flying Fish.....	627.50	222.55	404.95	do.....	Oct. 21, 1863	Magnolia.
Schooner Fannie Lee.....	19,940.54	1,473.22	13,541.38	Philadelphia.....	Feb. 18, 1864	St. Lawrence.
Sloop Florida.....	1,115.59	2,156.44	942.73	Key West.....	Mar. 17, 1864	Stars and Stripes.
Schooner Frolic.....	27,048.32	3,742.86	23,305.46	do.....	do.....	Sagamore, Two Sisters.
Schooner Fashion, No. 2.....	1,393.99	536.70	1,069.29	do.....	do.....	Junila.
Schooner Five Brothers.....	7,313.65	1,034.37	6,279.28	do.....	Nov. 26, 1864	Octorara.
Schooner Florence Nightgale.....	37,362.61	2,904.04	34,458.57	do.....	June 22, 1864	Tloga, Octorara.

Sloop Fashion.....	12,348.87	New Orleans.....	June 29, 1864	Port Royal.
Schooner Friendship.....	3,209.94	do.....	Apr. 12, 1864	Tennessee.
Schooner Fanny.....	10,317.61	do.....	July 28, 1864	Owasco.
Schooner Frederick 2d.....	56,933.98	Key West.....	Oct. 7, 1864	Choctaw.
Sloop Fortune.....	1,270.58	Philadelphia.....	Feb. 7, 1865	Bermuda.
Schooner Forest King.....	899.59	New York.....	Mar. 14, 1865	Crusader, Mississippi. (Waiting for prize list of Mississippi.)
Sloop Florida.....	1,276.90	Key West.....	Mar. 22, 1865	Honeysuckle.
Schooner Fly.....	1,600.18	do.....	Apr. 20, 1865	Do.
Schooner Flash.....	7,856.90	New Orleans.....	Apr. 20, 1865	Princess Royal.
Steamer Florida.....	91,672.65	Philadelphia.....	May 13, 1865	Pursuit.
Schooner Fannie McRae.....	4,384.87	Key West.....	Aug. 12, 1865	Hendrick Hudson.
Schooner Florida.....	8,560.29	do.....	Aug. 16, 1865	James L. Davis.
Sloop Florida.....	702.32	do.....	Sept. 29, 1865	Hibiscus.
Schooner Fanny.....	2,054.70	New Orleans.....	Mar. 23, 1866	Owasco.
Steamer Fisher.....	2,100.00	Philadelphia.....	Aug. 28, 1866	Wachusett.
Schooner Friendship.....	289.20	New Orleans.....	May 8, 1868	Iosco, Valley City, Pickett launch No. 5. [No prize list.]
Steamer Fairplay.....	19,000.00	Springfield.....	May 8, 1868	Benton, Mount City, General Bragg, Monarch, Sampson, Lionessa.
Fanny Sea Bird, Black Warrior, and Forrest.		Washington.....	Dec. 17, 1867	Delaware, Louisiana, Hotzel, Commodore Perry, Valley City, Underwriter, Morse, Ceres, Henry Brinker, Whitehead, Shawshien, Lackwood, General Putnam, J. N. Seymour.
Schooner Grace E. Baker.....	17,198.69	do.....	Oct. 6, 1862	R. R. Cuyler.
Sloop Good Luck.....	1,401.83	do.....	Oct. 24, 1862	St. Lawrence.
Goods, lot of.....	696.04	do.....	Oct. 13, 1865	George Mangham. (Waiting for prize list.)
Schooner Gold Leaf.....	197.46	do.....	Jan. 11, 1864	Dan Smith.
Goods and money, lot of.....	205.00	do.....	Oct. 17, 1862	Jacob Bell.
Ship General Parkhill.....	288.65	do.....		Western World.
Schooner George G. Baker.....	9,803.85	Philadelphia.....	Feb. 17, 1863	Niagara.
Schooner Guide.....	6,840.60	do.....	Nov. 6, 1862	Union.
Schooner Glide.....	20,407.67	do.....	Oct. 14, 1864	Huron.
Schooner Garonne.....	22,980.84	New York.....	Mar. 11, 1863	Marblehead, Passaic, Arago, Caswell.
Schooner Gipsy.....	3,130.70	do.....	Aug. 20, 1863	Santee.
Schooner Gipsy.....	9,162.97	do.....	Nov. 20, 1863	New London, Mass.
Schooner Grading City.....	68,829.81	do.....	do.....	Tonga.
Steamer Gartrunde.....	88,987.60	Washington.....	Feb. 18, 1864	Vanderbilt.
Schooner George Chisholm.....	1,327.86	Key West.....	Dec. 19, 1864	De Ching.
Sloop Gophen.....	1,113.62	do.....	Feb. 29, 1864	Rebuck.
Schooner Gipsy.....	743.23	do.....	Nov. 12, 1864	Ethan Allen.
Sloop G. L. Lockenborough.....	12,128.59	Philadelphia.....	Mar. 9, 1864	Sagamore, Fort Henry.
Schooner General Taylor.....	7,186.21	Washington.....	May 19, 1864	Crusader, Mahaska, Samuel Rotan.
Schooner General Prim.....	17,362.25	Springfield.....		De Soto.
Goods, lot of.....	702.08	Boston.....	Aug. 24, 1864	Primrose, Cœur de Lion.
Steamer General Sigel, 4 boxes biters, 12 boxes wine, 24 barrels brandy, 54 barrels whiskey.	183.60	Key West.....	Mar. 14, 1865	Fairplay.
Steamer Greyhound.....	497,888.55	do.....	June 29, 1865	Connecticut.
Sloop Garibaldi.....	3,424.00	do.....	Nov. 29, 1865	Beauregard.
Sloop General Flegen.....	3,661.05	do.....		San Jacinto.
Schooner General Worth.....	1,819.48	do.....		Sunflower.

* Vessel not included.

* \$222.66 awarded claimant.

1 Liberated \$4,213.22.

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Steamer General Thompson.....	\$20,000.00	\$695.80	\$19,304.20	Washington....	Apr. 23, 1866	Benton, Louisville, Carondelet, Cairo, St. Louis, Queen of the West, Monarch.
Steamer General Lovell.....	19,000.00	664.55	18,335.45	do.....	do.....	Do.
Steamer General Beauregard.....	19,000.00	664.55	18,335.45	do.....	do.....	Do.
Steamer General Price.....	19,000.00	664.55	18,335.45	do.....	do.....	Do.
Schooner George Burkhardt.....	9,342.49	1,834.52	7,507.97	New Orleans.....	Jan. 5, 1867	Quaker City.
Steamer Grey Jacket.....	357,632.26	22,610.59	335,021.67	do.....	July 5, 1867	Kennebec.
Steamer Gaines.....	15,000.00	632.10	14,367.90	Washington....	Dec. 17, 1867	Hartford, Brooklyn, Lackawanna, Monongahela, Ossipee, Seminole, Onedia, Metacomb, Octorara, Port Royal, Kennebec, Jassa, Galena, Tecumseh, Manhattan, Winnebago, Chickasaw, Harriet Lane, Minnesota, Wabash, Cumberland, Susquehanna, Monticello, Pawnee.
Brig H. C. Brooks.....	51,982.52	5,467.83	46,514.69	New York.....	July 18, 1863	R. R. Cuyler, Massachusetts, New London.
Steamer Henry Lewis.....	37,337.76	4,041.62	33,296.14	do.....	Nov. 25, 1863	Perry.
Schooner Hannah M. Johnson.....	2,470.26	932.81	1,537.45	do.....	do.....	Union.
Schooner Hallie Jackson.....	3,625.00	1,217.47	2,407.53	do.....	July 12, 1862	Vandalia.
Schooner Henry Middleton.....	24,607.05	4,394.59	20,212.46	do.....	Jan. 2, 1863	Ottawa, Housatonic, Flambean.
Schooner Hettian.....	13,455.37	1,997.52	11,457.85	do.....	Feb. 29, 1864	Minnesota, Cumberland, Perry, Keystone State, Star (now called Monticello).
Barb Hawatha.....	269,319.27	29,615.56	239,703.71	do.....	Feb. 6, 1864	Pawnee.
Schooner Harriet Ryan.....	1,718.53	824.68	893.85	Philadelphia.....	Oct. 17, 1862	Jameson.
Schooner Harveok.....	2,770.36	1,500.28	1,270.08	do.....	July 22, 1863	Union.
Schooner Harvest.....	15,031.31	1,108.28	13,923.03	Washington....	Oct. 19, 1863	Island Belle, Anacostia.
Hoopskirts, 2 boxes whisky, etc.	5,200.08	87.72	5,112.26	do.....	May 17, 1862	Currituck.
Schooner Hampton.....	5,586.42	648.80	4,937.62	do.....	Jan. 11, 1864	Bolton.
Schooner Henry Travers.....	7,648.76	1,142.61	6,506.15	Key West.....	Feb. 8, 1863	Connecticut.
Schooner Henry Travers.....	27,021.06	4,019.90	23,001.16	do.....	Oct. 8, 1863	Florida.
Schooner Hermes.....	64,896.30	5,247.67	59,648.63	New York.....	Feb. 18, 1864	Kanawha, Colorado, Lackawanna, Pocahontas, Arrostook, Kennebec, R. R. Cuyler.
Schooner Hunter.....	12,658.10	1,142.23	11,515.87	Philadelphia.....	do.....	Calypso.
Schooner Herald.....	2,584.72	377.30	2,207.42	Washington....	do.....	Talonia.
Schooner Harriet.....	5,556.85	645.45	4,911.40	Key West.....	Mar. 12, 1864	Octorara.
Schooner Handy.....	2,979.06	326.38	2,652.68	do.....	Mar. 17, 1864	Somerset.
Schooner Horne.....	2,647.73	350.86	2,296.87	do.....	do.....	Tloga.
Steamer Herald.....	87,866.77	3,483.97	84,382.80	Boston.....	Apr. 12, 1864	Vincennes, Clifton. (No prize lists.)
Barb H. M. McGuinn.....	700.00	376.76	323.25	New Orleans.....	do.....	Ossipee.
Schooner Helena.....	5,695.51	922.02	4,773.49	do.....	May 21, 1864	Virginia.
Schooner Henry Colthirst.....	4,434.66	851.42	3,583.24	do.....	June 8, 1864	Pawnee, Columbine.
Steamer Hatlie.....	18,000.00	722.40	17,277.60	St. Augustine.....	Nov. 4, 1864	Eolus.
Steamer Hope.....	271,192.36	7,886.52	263,305.84	Boston.....	Feb. 24, 1865	Beauregard.
Sloop Hannah.....	339.50	123.00	216.50	Key West.....	Mar. 22, 1865	Sunflower.
Sloop Hancock.....	239.02	107.57	131.45	do.....	Apr. 21, 1865	Beauregard.
Sloop Hope.....	6,299.47	937.26	5,362.21	do.....	do.....	Beauregard.

Sloop Henrietta.....	8,961.96	768.38	8,193.58	do.....	Aug. 25, 1865	Merrimac.
Sloop Hope (cargo).....	11,063.92	1,145.58	9,860.34	Philadelphia.....	Oct. 13, 1865	Lodona.
Brig Herald.....	77,963.59	7,969.54	69,964.21	do.....	Mar. 20, 1866	St. Lawrence.
Schooner Henry Cottrell.....	1,235.08	204.45	1,030.63	New Orleans.....	Feb. 17, 1867	Mercedita.
Schooner Isabel or W. R. King.....	4,672.87	490.15	4,192.72	do.....	Mar. 25, 1867	Virginia.
Schooner Ida.....	784.15	435.10	329.05	Philadelphia.....	Oct. 16, 1862	Montgomery.
Brig Intended.....	8,874.90	1,865.48	7,009.42	do.....	Feb. 17, 1863	Jamestown.
Schooner Ida.....	486.74	230.16	256.58	Key West.....	Mar. 17, 1864	James S. Chambers.
Sloop Isabella.....	76.87	65.58	11.29	do.....	Mar. 20, 1864	Fort Henry.
Schooner Independence.....	1,600.00	751.32	848.68	New Orleans.....	Nov. 26, 1864	Polomac.
Iron, railroad, 1,200 bars.....	3,467.08	1,204.77	2,262.31	Philadelphia.....	May 24, 1866	Do.
Iron, railroad, 658 bars.....	5,942.62	1,734.75	4,207.87	do.....	do.....	Mohican.
Schooner Island Belle.....	10,717.30	1,865.31	8,851.99	do.....	do.....	Do.
Steamer Ida.....			35,237.06	Boston.....	Nov. 17, 1864	Augusta.
Steamer Ingomar.....	3,000.00	75.92	2,924.08	do.....	Apr. 18, 1865	Sonoma.
Schooner John & Nathaniel Taylor 1.....	1,700.00	394.85	1,405.15	New York.....	Dec. 1, 1863	Brooklyn, Richmond, Lackawanna, Monongahela,
Schooner J. W. Wilder.....	24,618.44	3,431.26	31,187.18	do.....	Jan. 31, 1863	Hartford,
Schooner Joana Ward.....	7,593.00	1,995.14	5,597.86	do.....	Oct. 20, 1863	Ossipee, Seminole, Oneida, Metacombet, Octorara, Port Royal,
Schooner J. G. McNeill.....	6,536.90	1,306.92	5,229.98	do.....	do.....	Kennebec, Itasca, Galena, Tecumseh, Manhattan, Winnebago,
Schooner James Norcom.....	2,200.00	319.85	1,880.15	do.....	do.....	Chickasaw.
Schooner Julia Worden.....	3,060.34	966.54	2,103.80	Philadelphia.....	Dec. 1, 1863	Commodore Perry, underwriter, Whitehead.
Schooner Julia.....	17,347.96	1,419.22	15,928.74	Key West.....	Oct. 10, 1863	Restless.
Sloop Julia.....	571.39	181.24	390.15	do.....	Oct. 17, 1863	Kittatiny.
Schooner Juno.....	9,942.56	1,572.65	8,369.91	Boston.....	Apr. 27, 1863	Sagamore.
Steamer Juno.....	135,102.00	4,908.44	130,393.67	do.....	Jan. 30, 1864	Cambridge.
Sloop John Wesley.....	1,875.90	244.21	1,631.69	Key West.....	Mar. 17, 1864	Connecticut.
Sloop Jane Adelle.....	6,696.71	667.24	6,032.47	do.....	Mar. 9, 1864	Circassian.
Sloop Julia.....	15,428.96	1,502.42	13,926.54	do.....	do.....	De Soto.
Sloop Justina.....	1,720.53	454.68	1,465.85	do.....	Mar. 17, 1864	Tioga.
Schooner Juniper.....	2,228.59	502.32	1,726.27	do.....	do.....	Do.
Steamer Jeff Davis 1.....	11,747.21	1,466.52	10,280.69	do.....	Mar. 29, 1864	Kennebec.
Steamer James Battle.....	500.00	47.45	452.55	Springfield.....	Apr. 12, 1864	Pembina.
Schooner John Scott.....	240,895.62	17,651.16	223,244.46	Key West.....	Apr. 23, 1864	Benton, St. Louis, Louisville, Carondelet, Cairo.
Schooner J. T. Davis.....	37,728.84	3,110.22	34,618.62	New Orleans.....	May 21, 1864	De Soto.
Schooner John Douglass.....	9,925.00	1,465.04	8,459.96	do.....	June 18, 1864	Kennebec.
Schooner Jupiter.....	41,011.62	3,402.52	37,609.10	do.....	Oct. 11, 1864	Cayuga.
Schooner Judson.....	35,982.40	3,299.80	32,682.60	Philadelphia.....	Oct. 7, 1864	Penobscot.
Schooner Jupiter.....	23,465.74	1,895.33	21,600.41	New Orleans.....	Oct. 11, 1864	Cimarron, Nantucket.
Steamer Jupiter.....	8,331.73	1,462.99	6,868.74	Boston.....	Oct. 12, 1864	Conemaugh.
Schooner James Williams.....	5,510.15	1,749.77	4,760.38	New Orleans.....	Oct. 19, 1863	Probus.
Schooner John.....	32,514.71	3,044.49	29,470.22	Washington.....	Mar. 22, 1865	Zouave.
Sloop Josephine.....	1,826.77	333.97	1,492.80	Key West.....	Apr. 23, 1865	Augusta Dismore.
Schooner Joseph H. Toone.....	15,606.48	3,490.44	12,116.44	New York.....	Apr. 21, 1865	Sumflower.
Schooner Julia.....	5,493.81	1,215.93	4,252.88	New Orleans.....	June 3, 1865	South Carolina.
Schooner Josephine.....	16,046.81	3,048.49	12,998.32	do.....	June 26, 1865	Choctaw.
Schooner John Hale.....	14,032.46	599.06	13,433.40	Key West.....	Aug. 12, 1865	Seminole.

* No prize lists.

* Taken by War Department; not paid for.

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Steamer Julia.....	\$159,120.41	\$4,807.64	\$154,321.87	Key West	Aug. 16, 1865	Acacia.
Brig Josephine.....	93,443.15	5,130.54	88,312.61	Philadelphia.	Mar. 23, 1866	Hattaras.
Schooner Judah.....	15,000.00	569.46	14,430.54	Washington.	June 28, 1866	Detachment of 100 men from Colorado.
Brig Joseph Baker.....	1,800.00	54.00	1,746.00	Key West.	Nov. 14, 1866	Choctaw.
Schooner Julia.....	1,554.44	51.62	1,502.82	New Orleans.	Mar. 23, 1867	Do.
Schooner Jenny.....	24,256.59	17,602.85	6,652.74	do.	July 23, 1867	Virginia.
Schooner Keta.....	4,188.33	593.25	3,595.10	do.	Oct. 23, 1863	Rebuck.
Schooner Kate, cargo of.....	198.00	51.25	146.75	Washington.	do.	Joseph Hugel.
Steamer Kate Dale.....	370,708.39	14,910.27	355,798.12	Philadelphia.	Jan. 6, 1864	R. R. Cuyler.
Steamer Kaskaska.....	1,300.00	376.55	923.45	Springfield.	Jan. 11, 1864	Cricket.
Steamer Kate.....	31,180.00	1,890.40	29,289.60	New York	Feb. 16, 1864	Mount Vernon, Iroquois, James Adger, Nippon.
Sloop Kate.....	3,572.22	442.22	3,130.00	Key West.	July 6, 1864	Brooklyn.
Do.....	711.61	26.27	685.34	do.	Oct. 10, 1866	Pursuit.
Schooner La Criolla.....	2,828.64	871.83	1,956.81	Philadelphia.	Nov. 26, 1862	Beauville.
Schooner Lotona.....	246,651.32	14,944.84	231,706.48	do.	Apr. 25, 1863	Unadilla.
Schooner Lion.....	4,935.25	1,350.70	3,584.55	do.	Nov. 5, 1863	Delaware.
Schooner Ladies' Delight.....	1,813.72	287.32	1,526.40	Washington.	Oct. 19, 1863	Primrose, Anaostia, Currituck, Satellite.
Schooner Lookout.....	1,468.87	254.00	1,214.87	do.	Apr. 16, 1862	Cœur de Lion.
Schooner Lion.....	8,573.54	1,093.68	7,479.86	Key West.	Oct. 16, 1862	Kingfisher.
Schooner Lavinia.....	9,580.38	880.96	8,699.42	do.	Jan. 23, 1863	Santiago de Cuba.
Schooner Lily.....	5,189.53	835.88	4,353.65	do.	Oct. 13, 1863	W. G. Anderson.
Schooner Lymhaven.....	7,000.00	401.15	6,598.85	New York	Dec. 8, 1863	Delaware, Louisiana, Hetzel, Commodore Perry, Valley City, Underwriter, Morse, H. Brinker, Whitehead, Shaw-sheen, Lockwood, General Putnam, J. N. Seymour.
Schooner Lovely Belle 1.....	2,200.00	319.85	1,880.15	do.	do.	General Putnam.
Schooner Louis Agnes.....	1,105.00	1,401.00	No proceeds.	do.	do.	Do.
Schooner Lizzie Weston.....	76,296.67	8,738.92	67,557.75	do.	Feb. 17, 1863	Itasca.
Schooner Lucy C. Holmes.....	29,745.62	3,952.10	25,793.52	do.	Jan. 31, 1863	Santiago de Cuba.
Schooner Louis.....	45,053.49	1,970.51	43,082.98	Boston.	Jan. 23, 1863	Albatross.
Steamer Lizzie.....	12,244.73	1,836.04	10,408.69	Philadelphia.	Jan. 11, 1864	Santiago de Cuba.
Schooner Louise.....	1,977.27	1,078.62	898.65	do.	Feb. 29, 1864	Beauville.
Schooner Lynet.....	2,022.42	398.17	1,624.25	Key West.	Dec. 14, 1864	Union.
Schooner Lydia and Mary.....	2,864.66	918.66	1,946.00	Philadelphia.	Feb. 29, 1864	Restless.
Sloop Louisa Dudley.....	2,693.07	620.50	2,072.57	Key West.	Mar. 17, 1864	McLeellan.
Schooner Lady Maria.....	30,646.45	2,228.42	28,418.03	do.	May 7, 1864	De Soto, Stonewall.
Steamer Lizzie Davis.....	18,351.16	2,441.08	15,910.11	New Orleans.	June 7, 1864	San Jacinto.
Schooner Lovadie.....	1,997.00	654.44	1,342.56	do.	Nov. 26, 1864	Commodore.
Schooner Lida.....	9,753.54	1,374.45	8,379.09	Philadelphia.	Apr. 23, 1864	Seminole.
Schooner Louis.....	5,611.35	1,121.50	4,489.85	New Orleans.	June 4, 1864	Queen.
Sloop Last Trial.....	109.86	108.85	1.11	Key West.	do.	Beauregard, San Jacinto, Dale, Tloga, Tahoma, Huntsville, Wanderer, Eugene, Sunflower, Sea Bird, Honduras, Margold. (Too Small.)

Schooner Lily.....	5,985.66	985.88	5,028.98	New Orleans.	June 13, 1864	Paraboot.
Schooner Lynchburg.....	11,436.43	4,437.27	7,012.16	New York	July 28, 1864	Quaker City.
Schooner Lily.....	9,019.94	1,074.50	7,945.44	New Orleans.	do.	Owago.
Schooner Laura.....	6,843.01	5,071.07	5,071.07	do.	do.	do.
Steamer Little Ada.....	44,486.86	1,880.69	42,606.26	Boston.	Feb. 16, 1865	Gettysburg.
Steamer Lady Sterling.....	569,354.64	9,463.35	494,891.29	New York.	Feb. 7, 1865	Calypso, Eolus.
Schooner Louisa.....	3,481.49	1,227.36	4,204.13	New Orleans.	Feb. 14, 1865	Chocoma.
Schooner Lone.....	268,631.90	6,534.72	1,406.01	do.	do.	Fort Morgan.
Steamer Lucy.....	288,247.70	4,386.79	262,860.93	Boston.	Mar. 9, 1865	Santiago de Cuba.
Schooner Leeward.....	41,227.62	3,000.00	38,227.62	Key West.	Mar. 22, 1865	San Jacinto.
Schooner Linda.....	34,555.05	5,043.70	28,506.33	do.	do.	Beauregard, Norfolk Packet.
Schooner Lowood.....	36,082.99	1,560.90	34,522.09	New Orleans.	Apr. 22, 1865	Chocoma.
Steamer Louisa.....	362,172	1,264.73	34,468.01	Key West.	do.	Stars and Stripes, Hendrick Hudson.
Sloop Lydia.....	1,102.00	624.74	1,726.74	do.	do.	Beauregard.
Sloop Loretta.....	1,987.58	200.14	1,787.44	New Orleans.	June 2, 1865	Metacombet.
Sloop Loretta.....	59.63	59.63	No price.	Key West.	Aug. 25, 1866	Roebuck.
Schooner Lucy.....	341.52	341.52	No price.	do.	do.	do.
Big Lilla.....	73,670.67	3,926.42	69,750.27	do.	Aug. 12, 1865	Hendrick Hudson.
Schooner Late Hurley.....	3,500.86	1,245.75	2,255.11	Boston.	June 20, 1865	Quaker City.
Steamer Lillian.....	23,000.00	380.45	153,447.26	New Orleans.	Sept. 22, 1865	Chocoma.
Steamer Louisville.....	1,600.08	199.63	22,618.55	Philadelphia.	Sept. 22, 1865	Gettysburg, Keystone State, Massachusetts.
Steamer Louise Davis.....	1,607.91	267.87	2,409.26	Key West.	Apr. 8, 1867	Calhoun.
Schooner Louisa.....	1,607.91	267.87	1,400.24	Springfield.	May 23, 1866	Kanlow.
Schooner Lovian.....	1,607.91	267.87	1,400.04	New Orleans.	Mar. 26, 1867	San Jacinto.
Schooner Major.....	1,141.00	1,157.00	15,000.00	do.	do.	Queen.
Schooner Major Barbour.....	44,567.76	8,278.68	36,289.08	New York.	Jan. 30, 1863	De Soto, Crescent.
Sloop Mercury.....	1,548.29	1,022.21	1,526.08	do.	do.	Quaker City, Memphis, Powhatan, Flag.
Schooner Maria.....	3,399.92	1,351.40	1,351.40	do.	Dec. 1, 1863	Santiago de Cuba.
Big Minna.....	2,340.11	1,391.10	1,659.01	do.	Nov. 20, 1863	Victoria.
Schooner Major Bishop.....	2,430.95	2,687.90	1,872.00	do.	Dec. 24, 1863	Courier.
Schooner Mary Jane.....	1,731.39	1,033.74	1,697.65	do.	Dec. 9, 1863	Mount Vernon, State of Georgia.
Steamer Magnolia.....	173,985.77	6,551.61	167,434.16	Key West.	Oct. 16, 1862	Huntsville, Brooklyn, South Carolina, Mercedita, Iasca.
Sloop Margaret.....	3,549.98	234.47	3,315.51	do.	do.	Sciota.
Schooner Magrolia.....	41,731.61	3,194.02	38,537.59	do.	Oct. 5, 1863	Hatters.
Sloop Maria.....	4,840.37	722.25	4,117.12	do.	Oct. 7, 1863	Rachel Seaman, Kensington.
Schooner Margaret.....	378.73	160.95	4,177.78	do.	Oct. 6, 1862	Thomson, Hendrick Hudson.
Schooner Martha Ann.....	1,498.02	714.44	783.58	Washington.	Oct. 1, 1863	Sungel Island.
Sloop Mary Grey.....	224.37	168.01	58.36	do.	do.	Eureka, T. A. Ward.
Bark Meaco.....	92,213.47	{ 30 155.56 } 6,000.02	55,967.99	Philadelphia.	Mar. 11, 1863	Brooklyn, St. Louis.
Schooner Mabel.....	8,781.50	1,753.61	7,027.89	do.	Nov. 6, 1862	Dale, St. Lawrence.
Schooner Morning Star.....	1,168.61	645.02	1,523.59	do.	Nov. 25, 1862	Blenville.
Schooner Mary Wood.....	3,292.78	1,939.79	2,252.99	do.	Nov. 11, 1864	Pawnee.
Schooner Mary Elizabeth.....	685.68	594.82	2,252.99	do.	Oct. 19, 1863	Stars and Stripes, Mystic, State of Georgia.
Schooner Major E. Willis.....	36,242.45	2,088.37	34,144.08	do.	Nov. 5, 1863	Powhatan, Huntsville, Paul Jones, Huron, Unadilla, Augusta, South Carolina, America, G. W. Blunt, New Ironsides, Flag, Hunchback. (Waiting for prize list.)
Merchandise, 680 pieces.....	312.16	106.32	205.84	Boston.	do.	do.

1 No prize lists.
2 Allowed to claimant.

²² Allowed to claimant.

1 No prize lists.

Merchandise, 680 pieces.

Pawnee.
Stars and Stripes, Mystic, State of Georgia.
Powhatan, Housatonic, Paul Jones, Huron, Unadilla, Augusta,
South Carolina, America, G. W. Blunt, New Ironsides, Flag,
Stettin, Ladonia.
Hunchback. (Waiting for prize list.)

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Monterey.....	\$337 10	\$287 04	\$50 06	Washington.	Apr. 16, 1862	Resolute.
Steamer Memphis.....	543 495 15	32 581 08	510 914 07	New York.	Nov. 10, 1863	Magnolia.
Merchandise, cargo of.	250 80	82 92	167 88	Washington.		Cear de Lion, Dan Smith. (No prize lists.)
Schooner Meteor.....	2 589 70	201 86	2 387 84	Key West.	Dec. 3, 1864	Sagamore.
Sloop Magnolia.....	4 561 25	430 87	4 130 38	do.	June 11, 1864	San Jacinto.
Schooner Maria Alberta.	4 583 25	387 87	4 195 38	do.	Nov. 26, 1864	Do.
Steamer Merrimack.....	202 741 16	191 038 68	11 702 48	New York.	Feb. 22, 1864	Iroquois.
Schooner Mississippi.....	34 981 94	2 495 52	32 486 42	Key West.	Feb. 29, 1864	De Soto.
Steamer Maggie Fulton.	1 107 71	377 08	730 62	do.	Mar. 17, 1864	Gem of the Sea.
Schooner Mary Jane.....	1 689 88	122 83	1 567 05	do.	Feb. 29, 1864	Tahoma.
Schooner Matilda.....	1 013 59	300 26	1 523 30	do.	June 9, 1864	Annie. (Waiting for prize list.)
Schooner Miriam.....	47 639 13	3 465 84	44 173 29	do.	June 9, 1864	Isasca.
Sloop Minute.....	41 290 56	3 619 67	37 670 89	do.	Mar. 29, 1864	Huntsville.
Steamer Montgomery.....	26 251 94	2 039 22	18 192 72	New Orleans.	June 19, 1864	De Soto.
Schooner Mack Canfield.	33 445 11	3 028 13	30 416 98	do.	Apr. 12, 1864	W. G. Anderson.
Merchandise, 4 mules and 1 buggy.	1 365 00	183 27	1 181 73	Springfield.	Apr. 23, 1864	Argosy.
Mules, 21.....	1 175 10	138 02	1 037 08	do.	Nov. 17, 1864	Juliet.
Schooner M. J. Smith.....	89 809 65	1 014 39	1 00 61	do.	Apr. 23, 1864	Conestoga. (Waiting for prize list.)
Steamer Minna.....	116 901 21	7 381 35	82 425 30	New Orleans.	Apr. 12, 1864	Kennebec.
Money, \$327 25.....	627 25	76 22	110 810 44	Boston.		Circassian.
Schooner Martha Jane.....	21 130 14	2 022 26	19 107 88	Springfield.	June 1, 1864	St. Louis. (Waiting for prize list.)
Schooner Mary Douglas.....	4 865 75	818 71	4 047 04	Key West.	June 8, 1864	Port Henry.
Schooner Mary Ann.....	103 083 46	235 52	112 356 32	New Orleans.	June 17, 1864	Virginia.
Schooner Marion.....	116 544 74	4 188 42	112 356 32	do.	July 19, 1864	Aroostook.
Schooner Mary Sorely.....	3 866 04	5 232 18	97 791 28	Boston.	July 28, 1864	Grand Gulf.
Schooner Maria Albert.....	103 083 46	805 40	3 061 45	New Orleans.	do.	Sciota.
Schooner Mary Clinton.....	353 943 42	3 197 55	7 234 88	do.	Oct. 29, 1864	Rachel Seaman.
Steamer Minnie.....	170 708 34	9 070 16	344 872 22	Boston.	Oct. 29, 1864	Powhatan.
Steamer Margaret and Jessie.	389 367 35	5 798 52	353 568 83	New York.	Oct. 17, 1864	Connecticut.
Steamer Matagorda.....	20 114 22	1 831 01	18 283 21	Boston.	Dec. 3, 1864	Fulton, Keystone State, Naussemond.
Steamer Mayflower.....	28 638 62	1 661 22	26 972 40	Key West.	Feb. 2, 1865	Magnolia.
Schooner Mary.....	4 106 57	408 71	3 697 86	New York.	Mar. 22, 1865	Union.
Sloop Maria Louise.....	2 869 15	367 78	2 501 37	Key West.	do.	Mackinaw.
Schooner Miriam.....	6 409 29	1 261 75	5 147 54	do.	do.	Roebuck.
Brig Minnie.....	2 971 81	837 99	2 133 82	do.	do.	Honeysuckle.
Schooner Mary Ann.....	3 876 35	444 82	3 431 53	Philadelphia.	Apr. 18, 1865	Roebuck.
Sloop Mary Ellen.....	3 876 35	444 82	3 431 53	New Orleans.	Apr. 22, 1865	Lodona.
Schooner Minnie.....	63 319 11	5 421 11	57 898 00	Key West.	Apr. 26, 1865	Isasca.
Steamer Mall.....	7 219 87	1 238 10	6 981 77	do.	do.	San Jacinto.
Schooner Matilda.....				do.	do.	Beauregard.
				New Orleans.	June 26, 1865	Honduras, San Jacinto (Fox, Sea Bird, Two Sisters), Penobscot.

Schooner <i>Matte</i>	8,638.46	1,650.03	6,988.43	do.....	Aug. 22, 1865	Glide.
Schooner <i>Mary Ellen</i>	5,082.00	830.67	4,251.33	do.....	Aug. 16, 1865	Kanawha.
Schooner <i>Medora</i>	12,452.05	127.20	677.04	Key West.....	Aug. 12, 1865	Panama.
Schooner <i>Mary Clinton</i>	17,029.00	3,883.08	6,308.07	New Orleans.....	Aug. 21, 1865	P. F. Jackson, Stockdale.
Rebel ram <i>Manassas</i>	13,000.00	119.07	16,949.93	New York.....	Oct. 22, 1865	Pennsylvania.
Schooner <i>Nelly</i>	1,164.83	732.16	12,345.35	Washington.....	Dec. 18, 1865	Mississippi.
Brig <i>Napier</i>	4,702.57	1,005.79	432.67	Philadelphia.....	Mar. 2, 1865	Alabama.
Sloop (no name).....	488.65	188.09	3,064.78	do.....	June 28, 1864	Mount Vernon, Mystic, Chippewa, Stars and Stripes.
Sloop (no name).....	34,921.35	2,686.62	300.56	Washington.....	Oct. 16, 1862	Commodore Morris. (Waiting for prize list.)
Bark (slave, name unknown).....	9,631.27	991.39	32,234.73	Key West.....	Nov. 26, 1862	Amanda.
Brig <i>Nahum Stetson</i>	4,710.68	317.92	9,039.88	do.....	Nov. 26, 1864	Brooklyn, Massachusetts.
Schooner (name unknown).....	2,000.00	315.85	4,382.76	New York.....	Dec. 8, 1863	Commodore Perry, Delaware, Hetzel, Louisiana, Valley City, Underwriter, Ceres, H. Brinker, Morse, Whitehead, Shaw, Sheen, Lockwood, J. N. Seymour, General Putnam.
Sloop <i>New Eagle</i>	8,008.50	1,196.48	6,812.02	do.....	Jan. 27, 1863	Quaker City.
Ship <i>North Carolina</i>	10,850.00	6,753.74	4,096.26	New York.....	Nov. 20, 1863	Housatonic, New Ironsides.
Sloop <i>Neptune</i> , cargo of.....	15,669.17	1,464.95	14,204.22	do.....	Dec. 26, 1863	Victoria.
Steamer <i>Nicholas Ist.</i>	33,226.88	4,848.94	28,377.94	do.....	Nov. 25, 1863	Eureka.
Sloop (no name).....	195.63	133.72	61.91	Washington.....	Feb. 29, 1864	Sagamore.
Schooner <i>New Year</i>	15,906.18	1,776.22	14,129.96	Key West.....	Apr. 12, 1864	Stars and Stripes, Philadelphia, Louisiana, Hetzel, Delaware, Commodore Perry, Valley City, Underwriter, Commodore Barney, Hunchback, Southfield, Morse, H. Brinker, Lookwood.
Schooner <i>Napoleon</i>	1,071.87	679.90	391.97	New York.....	Mar. 17, 1864	Lackawanna.
Steamer <i>Neptune</i>	40,820.58	4,400.44	36,360.14	Key West.....	Mar. 29, 1864	State of Georgia, Victoria.
Steamer <i>Nassau</i>	71,958.63	10,699.23	61,259.40	New York.....	May 10, 1864	South Carolina.
Schooner <i>Nanjemo</i>	35.00	No proceeds.	19,062.34	Washington.....	July 19, 1864	Sassacus.
Sloop <i>Nellie</i>	20,643.24	1,580.90	18,062.34	New York.....	Oct. 29, 1864	Sunflower, Honduras, J. L. Davis.
Steamer <i>Nutfield</i>	2,219.00	352.60	1,866.40	Washington.....	Apr. 26, 1865	San Jacinto. (Too small for distribution.)
Sloop <i>Neptune</i>	20,045.35	1,654.58	18,390.77	Key West.....	May 1, 1865	Nita.
Sloop (no name).....	95.00	87.92	7.08	do.....	June 26, 1865	Roebuck.
Steamer <i>Nan Nan</i>	21,006.02	2,035.78	18,970.24	do.....	June 26, 1865	Rachel Seaman.
Sloop <i>Nina</i>	440.71	105.56	335.15	do.....	June 25, 1868	Montauk, Seneca, Wissahickon, Dawn.
Schooner <i>Nymph</i>	5,383.20	237.23	5,145.97	New Orleans.....	Dec. 19, 1867	New London, Massachusetts, R. R. Cuyler.
Rebel steamer <i>Nashville</i>	20,000.00	638.20	19,361.80	Washington.....	July 21, 1863	Memphis.
Sloop <i>Osceola</i>	600.00	240.95	359.05	New York.....	do.....	Monticello.
Schooner <i>Olive</i>	1,750.00	274.20	1,475.80	do.....	Nov. 25, 1863	Kingfisher, Ethan Allen.
Steamer <i>Ouachita</i>	9,900.00	2,167.84	7,732.16	do.....	Dec. 17, 1863	Sagamore, Mercedita.
Schooner <i>Odd Fellow</i>	7,069.52	1,321.29	5,748.23	Key West.....	Oct. 16, 1862	Quaker City.
Schooner <i>Olive Branch</i>	5,944.74	344.58	5,600.16	do.....	Oct. 13, 1863	Two Sisters (tender to the Magnolia).
Sloop <i>Octavia</i>	686.00	74.62	611.38	do.....	Feb. 24, 1866	Norfolk Packet.
Schooner <i>Orion</i>	7,900.80	709.33	7,191.47	Philadelphia.....	June 4, 1864	Beauregard.
Schooner <i>Ocean Wave</i>	4,266.69	1,064.63	3,182.06	Key West.....	Nov. 22, 1865	San Jacinto.
Schooner <i>Olive S. Breeze</i>	2,078.05	282.31	1,632.96	Boston.....	Apr. 28, 1865	Blenville.
Schooner <i>Ocean Bird</i> , cargo of.....	2,820.70	212.60	2,608.10	St. Augustine.....	Nov. 4, 1864	
Schooner <i>Ora Monita</i>	856.20	249.96	606.24	Key West.....	Nov. 4, 1864	
Schooner <i>O. K.</i>	2,890.70	297.86	2,592.84	St. Augustine.....	Nov. 4, 1864	
Sloop <i>Oscar</i>	32,079.00	2,621.97	29,457.07	do.....	Apr. 28, 1865	
Schooner <i>Providence</i>	929.90	678.94	250.96	Philadelphia.....	Nov. 6, 1863	

Prizes adjudicated from the commencement of the rebellion to May 1, 1863, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Prince Alfred.....	\$3,618.20	\$2,001.20	\$1,617.00	Philadelphia..	July 21, 1864	Susquehanna.
Schooner Pride.....	2,918.06	401.39	2,516.67	Washington...	Oct. 19, 1863	Chocoma.
Property, lot of.....	2,043.74	286.85	1,756.89	do.....	Aug. 15, 1862	Reliance, Anacostia.
Property, lot of.....	569.11	170.02	399.09	do.....	Oct. 19, 1863	William Bacon. (Waiting for prize list.)
Property, lot of.....	269.97	92.30	177.67	do.....	do.....	Reliance. (Waiting for prize list.)
Sloop Pointer.....	201.93	86.29	15.64	do.....	do.....	T. A. Ward.
Property, lot of.....	2,166.54	269.37	1,897.17	do.....	Oct. 19, 1863	Matthew Vassar. (Waiting for prize list.)
Property, lot of.....	1,996.76	285.45	1,711.31	do.....	Oct. 16, 1862	Owasco.
Schooner President.....	12,411.13	1,283.15	11,127.98	Key West.....	Oct. 16, 1862	Susquehanna.
Schooner Princeton.....	3,870.28	916.96	2,953.32	do.....	Oct. 24, 1863	Octorara.
Schooner Prize.....	837.84	237.54	600.30	do.....	Apr. 27, 1863	Portsmouth.
Sloop Pioneer.....	2,366.92	1,058.18	1,308.74	New York.....	Dec. 9, 1863	Bienville.
Steamer Patras, cargo of.....	58,787.64	6,336.82	52,450.82	do.....	Feb. 29, 1864	Leckawanna.
Steamer Planter.....	198,690.58	16,872.00	181,818.58	Key West.....	do.....	Bienville.
Steamer Patras.....	34,000.00	4,077.41	29,922.59	New York.....	Apr. 14, 1864	Monticello, Quaker City.
Bark Pioneer.....	31,401.25	2,913.81	28,487.44	do.....	Apr. 16, 1864	Sagamore.
Planos, 2.....	134.00	103.21	30.79	Springfield...	Oct. 29, 1864	Curlew, Gen. Pillow, New Era, Louisville, Mound City, Cones-
Schooner Paul.....	975.65	134.04	841.61	Key West.....	do.....	1863, Marmora, Signal, Pittsburg, Cincinnati, General Lyon,
Prize money.....	59,943.42	1,198.86	58,744.56	Washington...	do.....	Roscoe, Carondelet, Tyler, Petrel, Black Hawk, and tugs.
Schooner Pancha Larissa.....	8,980.85	1,225.00	7,755.85	New Orleans...	Apr. 23, 1865	Selota.
Sloop Pickwick.....	335.85	102.70	233.15	Key West.....	Aug. 25, 1865	Sunflower.
Schooner Peep O' Day.....	3,488.84	363.70	3,125.14	do.....	do.....	Pursuit.
Schooner Pet.....	19,820.25	3,062.08	15,868.17	New Orleans...	June 28, 1865	Bienville, Princess Royal.
Sloop Phantom.....	5,521.25	103.47	5,417.78	Key West.....	Aug. 12, 1865	Honeycastle.
Sloop Pervinsey, part of cargo.....	5,445.50	691.16	4,754.34	New York.....	Aug. 21, 1865	New Barn.
Princess Royal.....	360,382.61	22,556.50	337,826.11	Philadelphia..	Oct. 13, 1865	Unadilla, Augusta, Houstonic, America, G. W. Blunt (\$10,000 decreed to Memphis and Quaker City).
Sloop Persis, cargo.....	6,973.26	1,375.99	5,597.27	do.....	Jan. 16, 1866	Massachusetts, Fatapsoe, Wissaquicon.
Schooner Pochanontas, part of cargo.....	42,260.56	2,742.99	39,517.60	do.....	Feb. 17, 1866	Sweet Brier, Atatea, Flag, Winona, Atacia.
Steamer Pet.....	64,175.39	3,734.60	60,440.79	Boston.....	June 23, 1866	Montgomery.
Schooner Pachamatala. (See Brandy, 29 cases of.)						
Queen of the Wave, part of Rice, 103 casks of.....	3,510.34	896.33	2,614.01	Philadelphia..	Apr. 26, 1865	Conemaugh.
Rice, 1253 bags of.....	4,134.82	1,098.87	3,036.35	New York.....	May 23, 1863	Albatross, Norwich.
Schooner Revere.....	3,335.73	1,744.87	1,590.86	do.....	Jan. 23, 1863	Albatross.
Schooner Raideer.....	10,147.90	1,644.70	8,503.20	do.....	Sept. 15, 1863	Monticello, Maratanza, Mahaska.
Schooner Rambler.....	8,807.99	1,384.53	7,423.46	do.....	Jan. 11, 1864	Arthur.
Schooner Robert Bruce.....	38,338.17	6,981.52	31,356.65	do.....	May 2, 1864	Connecticut.
Schooner Raideer, cargo of.....	8,896.29	2,051.53	6,843.76	do.....	Feb. 4, 1864	Penobscot.
				do.....	Nov. 25, 1863	W. G. Anderson.

Schooner Rising Dawn.....	3,212.70	1,213.69	1,993.01	.....do.....	Jan. 11, 1864	Mount Vernon.
Schooner Rose.....	7,778.40	7,588.92	7,019.48	Key West.....	Oct. 16, 1862	Segamora, Mercedita.
Schooner R. C. Files.....	36,065.40	2,831.15	33,234.25	.....do.....	Jan. 29, 1863	Kanawha.
Steamer Reliance.....	84,719.50	6,394.27	78,325.23	Washington.....	Oct. 19, 1863	Huntsville.
Schooner Rising Sun.....	1,294.02	246.63	1,047.09	.....do.....	Jan. 29, 1863	Wyandank.
Schooner Reinder.....	240.00	182.20	77.80	.....do.....	Apr. 20, 1862	Island Belle, Satellite.
Sloop Richard Vaux.....	380.00	154.82	225.18	.....do.....	Feb. 18, 1864	Primrose.
Schooner Rebecca.....	2,022.41	612.04	1,410.37	Philadelphia.....	Nov. 6, 1862	Blenville.
Schooner Rowena.....	5,553.01	923.96	4,629.05	.....do.....	Sept. 15, 1863	Pembina, Pawnee, Huron, Unadilla, H. Andrews, E. B. Hale,
Schooner R. O. Bryan, cargo of sugar, and small lot of lumber.	1,299.78	371.13	838.65	Boston.....	Jan. 13, 1863	Ellen.
Run, 8 barrels; 37 hogheads of sugar, and small lot of lumber.	4,479.50	466.83	4,022.67	Springfield.....	Nov. 26, 1864	Rattler, Petrel.
Sloop Richard.....	3,474.65	370.28	3,104.37	Key West.....	June 9, 1863	Gem of the Sea.
Schooner Ringdove.....	1,036.51	180.85	855.66	.....do.....	June 8, 1863	Roebuck.
Sloop Reampago No. 1.....	3,336.39	588.01	2,807.38	.....do.....	June 4, 1863	James S. Chambers.
Schooner Royal Yacht.....	27,676.28	2,653.74	25,022.54	.....do.....	Nov. 2, 1863	W. G. Anderson.
Schooner Rebekeh.....	2,858.09	426.08	2,432.01	.....do.....	Feb. 29, 1864	J. S. Chambers.
Sloop Reampago.....	3,161.61	447.65	2,713.96	.....do.....	.....do.....	Jasmine.
Schooner R. F. Renshaw.....	850.00	112.35	737.65	Boston.....	July 16, 1866	Louisiana.
Sloop Rosalie.....	2,710.75	435.86	2,274.89	Key West.....	Mar. 17, 1864	Octorara.
Sloop Richard.....	790.76	209.26	581.50	.....do.....	June 22, 1864	Two Sisters. (Waiting for prize list.)
Sloop Ranger.....	1,338.85	187.12	1,151.73	.....do.....	Mar. 17, 1864	Fort Henry, Wanderer.
Schooner Rapid.....	7,564.31	777.11	6,787.20	.....do.....	Apr. 12, 1864	De Soto.
Schooner Reserve.....	4,524.37	973.42	3,550.95	New Orleans.....	.....do.....	Kittatiny.
Schooner Restless Union.....	341.27	35.73	305.54	.....do.....	Mar. 29, 1864	Commodore.
Schooner Ripple.....	26,986.56	2,067.36	24,919.20	Key West.....	Aug. 27, 1866	Kanawha.
Schooner Revere.....	765.46	300.00	465.46	Boston.....	Mar. 9, 1865	Cambridge, Susquehanna.
Steamer Routen.....	38,662.26	1,905.72	36,756.54	.....do.....	Mar. 22, 1865	Keystone State.
Sloop Racer.....	6,350.38	741.13	5,609.25	Key West.....	.....do.....	Beauregard.
Sloop Resolute.....	563.25	122.53	440.72	.....do.....	May 1, 1865	Do.
Schooner Roebuck.....	9,071.02	974.53	8,096.49	.....do.....	Aug. 16, 1865	San Jacinto.
Schooner Rebel.....	114.59	88.38	26.21	.....do.....	June 29, 1865	Roebuck.
Schooner R. H. Vermylea.....	6,220.89	1,118.35	5,102.54	New Orleans.....	Aug. 12, 1865	Quaker City.
Schooner Rob Roy.....	528.43	98.36	430.07	Key West.....	Sept. 1, 1865	Stars and Stripes.
Rosin, 25 barrels, etc.....	20,494.47	3,091.81	17,403.66	St. Augustine.....	.....do.....	Pawnee, Columbia.
Steamer Ruby.....	14,286.00	2,482.61	11,803.39	Key West.....	Mar. 19, 1866	Proteus.
Steamer Robert E. Lee.....	122,331.11	6,393.56	115,937.55	Boston.....	.....do.....	James Adger.
Schooner Rowena, sup. decree 1.			45.10	Philadelphia.....	Apr. 24, 1868	Pembina, Pawnee, Huron, Unadilla, Henry Andrews, E. B.
Rebel armed schooner Royal Yacht.....	2,500.00	339.39	2,160.61	Washington.....	July 21, 1864	Hale, Ellen.
Schooner San Juan.....	2,728.86	1,031.85	1,697.01	Philadelphia.....	Oct. 17, 1862	Boat expedition from the Santee.
Schooner Specie.....	10,214.86	1,275.91	8,938.95	.....do.....	Jan. 14, 1863	Susquehanna.
Steamer Salvor.....	38,250.94	3,379.16	31,842.57	.....do.....	Nov. 26, 1863	Dale.
Schooner Sarah.....	21,454.10	1,671.22	19,782.88	.....do.....	Apr. 23, 1864	Keystone State.
Schooner Susan Jane.....	12,558.35	2,763.66	9,794.69	.....do.....	Oct. 19, 1863	Shepherd, Knapp, Roebuck.
Schooner Sally Means.....	2,800.00	1,427.46	1,372.55	Washington.....	.....do.....	Pawnee.
Sloop S. W. Green.....	232.50	109.55	122.95	.....do.....	Sept. 21, 1862	Quaker City.
Schooner Sarah Lavina.....	415.00	163.89	251.11	.....do.....	.....do.....	T. A. Ward.
Schooner Southerner.....	605.00	164.10	440.90	.....do.....	.....do.....	Primrose.
				.....do.....	Sept. 21, 1862	Wyandank, Jacob Bell, Teaser,

* To claimant.

1 Amount too small for distribution.

Prizes adjudicated from the commencement of the rebellion to May 1, 1863, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Schooner Sabine.....	\$205 00	\$114.19	\$90.81	Washington	Nov. 20, 1863	Resolute.
Shoes, cargo of, etc.	572.68	179.91	392.77	do.	Oct. 5, 1865	Den Smith.
Steamer Swan.....	218,475.52	16,177.49	202,298.03	Key West	Feb. 17, 1863	Amanda, Bainbridge.
Schooner Silas Henry.....	3,213.20	1,068.08	2,145.12	do.	Oct. 15, 1863	Tahoma.
Schooner Stonewall.....	1,200.00	114.35	1,085.65	do.	Oct. 23, 1863	Tahoma, Wanderer.
Schooner Sarah, cargo of.....	4,606.99	91.91	515.08	do.	do.	Hatteras.
Schooner Sarah and Caroline.....	4,322.61	1,118.25	3,204.36	New York	Sept. 15, 1863	Blenville.
Schooner Shark.....	4,811.44	1,253.22	3,558.22	do.	Jan. 14, 1863	South Carolina.
Schooner Soledad Cos.....	3,974.63	750.73	3,223.85	do.	Feb. 17, 1863	South Carolina, Sam Houston.
Sloop Sarah.....	7,382.41	1,243.73	6,138.66	do.	Jan. 27, 1863	Mathew Vassar, Sea Foam.
Sloop Scotia.....	104,536.60	10,930.98	93,598.66	do.	Nov. 5, 1863	Restless.
Steamer Sunbeam.....	74,966.74	15,511.59	59,455.15	do.	Nov. 20, 1863	State of Georgia, Mystic.
Schooner Steeple.....	10,062.20	1,716.13	8,346.07	do.	Nov. 25, 1863	Monticello.
Schooner Southern Independence.....	68,213.04	4,244.46	63,968.58	Boston	Dec. 3, 1863	Quaker City.
Bark Sally Magee.....	8,150.00	3,762.88	4,387.12	New York	Feb. 29, 1864	Mount Vernon.
Schooner St. George.....	4,573.64	2,013.35	2,560.29	do.	do.	Canandaigua, New Ironsides, Powhatan, Wamsutta, Paul Jones, Lodona, Housatonic, Huron, Unadilla, Para, Stettin, Augusta.
Steamer Seesh.....	19,080.46	1,394.77	17,685.69	Philadelphia	Feb. 18, 1864	do.
Schooner Southern Rights.....	554.24	133.53	420.71	Key West	Apr. 12, 1864	Sagamore.
Schooner Star.....	800.00	104.51	695.49	do.	July 6, 1864	Brooklyn.
Steamer Stettin.....	226,383.10	23,921.68	202,461.42	New York	Mar. 22, 1864	Blenville.
Sugar, 13 barrels; 1 barrel molasses.	457.29	84.81	372.48	Key West	Feb. 29, 1864	Tahoma.
Sloop Surprise.....	71,117.16	5,067.39	66,049.77	do.	do.	Huntsville
Schooner Shot.....	1,681.36	143.75	537.61	do.	do.	Sagamore.
Steamer Spaulding.....	25,314.67	2,540.41	22,774.26	Philadelphia	do.	Union.
Schooner Sea Drift.....	4,260.10	988.72	3,271.38	Key West	Mar. 17, 1864	Itasca.
Schooner Statesman.....	13,500.67	1,622.07	11,878.60	do.	do.	Tahoma.
Scow, 1, and 59 bales cotton.....	13,438.59	1,192.40	12,246.19	do.	Mar. 29, 1864	Fort Henry.
Sloop Southern Star.....	1,588.63	159.37	1,429.26	do.	do.	do.
Steamer St. John's.....	47,792.40	2,332.89	45,459.51	Boston	Mar. 22, 1864	Stettin.
Sugar, 14 barrels, etc.	1,178.07	205.60	972.47	New Orleans	July 19, 1864	Cayuga, Owasco
Steamer Southern Merchant.....	3,000.00	481.30	2,518.70	do.	Oct. 2, 1865	Diana.
Shoes, 498 pairs.....	273.90	113.63	80.134	do.	do.	Genesee.
Schooner Segur.....	3,150.00	1,321.074	1,828.926	do.	do.	Gulf squadron
Sundries, 12 boxes.....	816.03	196.98	619.05	Key West	Mar. 29, 1864	Brooklyn.
Schooner Stingray.....	33,988.04	2,998.16	31,019.88	New Orleans	June 7, 1864	Penobscot.
Schooner Syphilide.....	3,080.69	2,280.74	799.96	do.	June 17, 1864	Virginia.
Steamer Scotia.....	76,448.52	3,006.02	73,442.50	Boston	July 19, 1864	Connecticut.

Schooner Sophia.....	1,212.60	359.26	853.34	New York.....	Nov. 12, 1864	Dan Smith, Huron, Midnight.
Schooner Savannah.....	1,325.00	244.96	1,080.04	do.....	Oct. 7, 1864	Perry.
Schooner, 1, sloop, 1.....	818.21	272.52	545.69	Washington.....	do.....	Morse.
Schooner Sea Bird.....			3,288.09	Key West.....	Mar. 29, 1864	De Soto.
Steamer Sumter.....	3,600.00	237.95	3,362.05	St. Augustine.....	Nov. 4, 1864	Pawnee, Columbine.
Steamer Susanna.....	60,284.20	5,297.60	54,986.60	Philadelphia.....	Mar. 25, 1865	Metacombet.
Schooner Spunky.....	5,396.81	464.02	4,932.79	St. Augustine.....	Mar. 28, 1865	Beauregard.
Schooner Susan.....	1,168.31	203.34	964.97	Key West.....	Apr. 26, 1865	Roebuck, Honeysuckle.
Schooner, Sort No. 1.....	35,080.26	2,059.53	33,020.73	do.....	June 29, 1865	O. H. Lee.
Schooner, name unknown.....	3,204.63	227.60	2,976.97	do.....	No proceeds.	Nita. (Waiting for prize list.)
Sloop, no name.....	92.00			do.....		Gem of the Sea.
Sloop Swallow.....	78,048.83	3,575.36	74,473.47	Boston.....	June 3, 1865	Tioga.
Schooner Sort No. 2.....	2,749.40	196.87	2,552.53	Key West.....	Aug. 12, 1865	Honeysuckle.
Sloop Sarah Mary, cargo.....	2,961.04	695.33	2,265.71	Philadelphia.....	Oct. 18, 1865	Norfolk Packet.
Steamer Stag.....	99,138.53	7,664.58	91,473.95	New York.....	Jan. 26, 1866	Malvern, Maratanza, Wilderness, Nausemond, Picket launch, No. 6, A. D. Vance, Monticello.
Steamer Selma.....	154,550.35	699.32	153,851.03	Boston.....	June 16, 1866	Hartford, Brooklyn, Richmond, Lackawanna, Monongahela, Port Royal, Osprey, Seminole, Oneida, Metacombet, Octorara, Kennebec, Itasca, Galena, Tecumseh, Manhattan, Winnebago, Chickasaw.
Steamer, no name.....	720.75	133.07	587.68	do.....	Aug. 29, 1866	Esrella.
Sloops, 2, no name.....	362.70	96.47	264.23	do.....	do.....	Narcissus, Cowslip, Vincennes.
Barth Sally Magee, cargo.....	69,180.00	5,315.06	63,864.92	New York.....	May 6, 1866	Quaker City.
Schooner Stephen Hart.....	269,501.80	14,710.67	254,791.13	do.....	Nov. 20, 1866	Supply.
Schooner Sulphide (sup. decree).....	26.94	14.10	12.84	New Orleans.....	Mar. 25, 1867	Virginia.
Schooner Sarah (sup. decree).....			95.10	Philadelphia.....		Keystone State, Seneca, Norwich, Alabama, James Adger, Shepherd Knapp, Roebuck.
Barth Springbok, cargo of.....	227,719.46	23,554.18	204,165.28	New York.....	June 18, 1867	Somona.
Steamer Siren.....	7,722.10	665.91	7,056.19	Washington.....	Dec. 17, 1867	Keystone State.
Sea Bird. (See Fanny.).....				do.....		Octorara.
Steamer Tubal Cain.....	55,067.48	8,005.83	47,061.65	New York.....	July 20, 1863	Albatross.
Schooner Trier.....	1,357.30	369.86	1,017.44	Key West.....	Oct. 15, 1863	Currituck, Anacostia.
Schooner Two Sisters.....	3,698.30	684.34	3,013.96	do.....	Oct. 24, 1863	Cricket.
Schooner Theresa.....	2,990.04	626.23	2,363.81	do.....	Oct. 14, 1863	Sagamora.
Tobacco, 18 boxes.....	329.14	95.25	233.91	Washington.....	do.....	Wagankank, Jacob Bell.
Schooner Three Brothers.....	320.00	116.92	203.08	do.....	Feb. 18, 1864	Key West.
Steamer Tom Sugar.....	7,000.00	4,027.70	2,972.30	Springfield.....	Apr. 12, 1864	Kansas.
Ship Turpentine, 11 barrels.....	1,119.30	535.67	583.63	New York.....	June 1, 1864	Perot Jackson.
Schooner Thomas C. Worrell.....	51.40	127.11	121.21	Key West.....	do.....	Nita.
Tobacco, 2 hogheads.....	708.66	154.44	554.22	Washington.....	June 1, 1864	Do.
Steamer Thomas Shandy.....	418,573.81	6,801.26	412,072.55	Springfield.....	Feb. 17, 1865	Hibiscus. (Waiting for prize list.)
Steamer Tibbetts.....	168,362.00	2,553.67	165,808.33	Boston.....	Oct. 10, 1864	Quaker City.
Schooner Three Brothers.....	1,638.87	183.59	1,455.28	do.....	Jan. 14, 1865	Cayuga.
Schooner Terropin.....	697.95	182.23	514.35	Key West.....	Mar. 22, 1865	
Schooner Two Brothers.....	73.75	73.75		do.....	Aug. 23, 1865	
Sloop Theodore.....	140.00	94.83	45.20	do.....	No proceeds.	
Sloop Telemaco.....	3,433.64	837.19	2,596.45	do.....	Dec. 21, 1865	
Schooner Timpingo.....	21,327.49	766.00	20,561.49	New Orleans.....	Aug. 9, 1866	

¹ \$80,134 paid as salvage to Samuel Butler.

² \$1,321,074 paid to James Taylor for raising and repairing vessel. Decreed to West Gulf Squadron.

³ Amount too small for distribution.

Prizes adjudicated from the commencement of the rebellion to May 1, 1868, with vessels entitled to share in the distribution of proceeds—Continued.

Name.	Gross proceeds.	Costs and expenses.	Amount for distribution.	Where adjudicated.	Sent to Fourth Auditor for distribution.	Vessels entitled to share.
Three Lighters.....	\$15,500.00	\$77.37	\$15,422.63	Boston.....	June 16, 1866	Hartford, Brooklyn, Richmond, Lackawanna, Monongahela, Ossipee, Seminole, Onelda, Metacomet, Octorara, Port Royal, Kennebec, Itasca, Galena, Tecumseh, Manhattan, Winnebago, Chickasaw.
Steamer Tennessee.....	595,000.00	99.25	594,900.75	New Orleans.....	.....do.....	Hartford, Richmond, Brooklyn, Lackawanna, Monongahela, Ossipee, Seminole, Onelda, Metacomet, Octorara, Port Royal, Kennebec, Itasca, Galena, Tecumseh, Manhattan, Winnebago, Chickasaw, Genesee, Sebago, Mobile, Buckthorn, Corral, Panola, Conemaugh, J. P. Jackson, Estrella, Narcissus, Stockdale, Glasgow, Pembina.
Steamer Union.....	98,838.45	7,298.84	91,539.61	Key West.....	Feb. 17, 1863	J. S. Chambers.
Schooner Uncle Mose.....	32,562.91	2,336.92	30,225.99	do.....	do.....	Tahoma.
Schooner Victoria.....	50,450.40	2,049.58	48,400.91	Boston.....	Jan. 12, 1863	Kanawha.
Steamer Victoria.....	308,421.37	6,422.92	299,998.45	do.....	Nov. 5, 1863	Santiago de Cuba.
Schooner Velasco.....	5,550.00	6,871.95	No proceeds.	New York.....	.....do.....	Rhode Island.
Schooner Venus.....	5,781.40	1,266.36	4,515.13	do.....	Feb. 17, 1863	Wachusett, Sonoma.
Steamer Virginia.....	57,935.99	9,245.42	48,690.57	Key West.....	Oct. 7, 1863	Mercedita.
Schooner Victoria.....	30,301.98	2,267.87	28,033.21	do.....	Feb. 17, 1863	Western World, Gem of the Seas, Yacht Hope, Albatross, Henry Anderson, E. B. Hale. (No prize list.)
Schooner Volante.....	541.32	529.96	11.36	Philadelphia.....	.....do.....	Beauregard, Rachel Seaman.
Do.....	1,355.11	144.20	1,210.91	Key West.....	Nov. 17, 1864	Kennepson, Rhode Island.
Schooner Velocity, cargo of.....	1,621.85	179.47	442.38	do.....	Mar. 29, 1863	Huntsville, Brooklyn, Mercedita, Itasca.
Schooner Vixen.....	58,127.00	3,031.02	55,095.98	New York.....	Oct. 16, 1862	De Soto.
Schooner William Mallory.....	7,526.19	1,557.29	5,968.90	Key West.....	Oct. 7, 1863	Kontgomery.
Schooner W. C. Bee.....	30,884.25	2,470.24	28,414.01	do.....	Oct. 7, 1863	Portsmouth.
Schooner William.....	93,204.97	5,653.04	87,551.93	do.....	Nov. 25, 1862	Arthur, Sachem.
Schooner William E. Chester.....	22,296.74	2,599.35	19,708.39	New York.....	Nov. 5, 1863	George Mangham. (Waiting for prize list.)
Schooner Waver.....	6,250.26	1,838.65	4,411.61	do.....	Nov. 25, 1862	G. W. Blunt.
Schooner Water Witch.....	6,721.30	1,938.33	3,782.97	do.....	Nov. 5, 1863	Hunchback, Whitehead.
Whisky, cargo of.....	5,583.45	125.46	468.02	Washington.....	Nov. 25, 1862	Sacramento.
Schooner Waver.....	5,001.90	821.59	4,180.31	do.....	Nov. 5, 1863	E. B. Hale.
Schooner Winter Strub.....	1,485.80	773.28	712.52	do.....	Mar. 29, 1864	Octorara.
Schooner Wanderer.....	1,430.60	704.26	3,398.91	do.....	Mar. 17, 1864	Quaker City, Monticello.
Schooner Waver, cargo of.....	1,137.00	707.09	3,774.13	Key West.....	Dec. 10, 1864	Cayuga.
Schooner W. Y. Litch.....	1,180.69	406.53	32,806.00	New York.....	Apr. 23, 1864	Kanawha, Colorado, Richmond, Gertrude, Kennebec, Octorara, Albatross.
Park Wifmired.....	39,110.96	6,244.96	17,935.44	New Orleans.....	.....do.....	Gertrude.
Schooner Wave.....	19,900.89	1,905.45	86,244.11	do.....	Nov. 26, 1864	Dafodil (a detachment from Wabash entitled to share).
Schooner Wenona or Alert.....	93,251.25	7,037.14	25,686.14	do.....	Feb. 2, 1865	
Steamer Warrior and cargo.....	29,276.67	3,590.53	2,661.84	Philadelphia.....	.....do.....	
Schooner Warrior.....	3,627.80	966.01		.....do.....	.....do.....	

Schooner William.....	2,463.32	245.36	2,217.96	Key West.....	May 1, 1895	San Jacinto.
Schooner William A. Kain.....	23,900.22	2,362.67	21,537.55	do.....	Apr. 26, 1895	Restless.
Schooner Wild Pigeon.....	188.71	81.22	107.49	do.....		Henrick Hudson. (Waiting for prize list.)
Steamer Vando.....	415,660.83	6,208.94	409,451.89	Boston.....	Sept. 23, 1895	Fort Jackson.
Schooner Wave (sup. decree).....			70.10	Philadelphia.....	May 6, 1895	G. W. Blunt.
Steamer William Bagley.....	218,540.73	18,639.91	199,900.82	New Orleans.....	July 8, 1897	De Soto, Kennebec, Ossipee.
Steam tug Young America.....	13,500.00	219.72	13,280.28	do.....	Oct. 3, 1895	Cumberland.
Steamer Young Republic.....	422,341.99	10,822.20	411,519.79	do.....	Aug. 24, 1895	Grand Gulf.
Schooner Zavalla.....	4,123.14	1,286.15	2,836.99	New York.....	Aug. 14, 1893	Huntsville.
Schooner Zulima.....	2,490.61	104.02	2,316.59	Boston.....	Dec. 19, 1894	New London.

Statement of prizes adjudicated to May 1, 1868, arranged in connection with the vessels of the Navy entitled to share in proceeds.

[Names of capturing vessels in SMALL CAPITALS.]

ACACIA:

Steamer Julia.
Steamer Celt (cargo).
Steamer Beatrice (cargo).
Steamer Deer.
Schooner Pocahontas (part of cargo).

ADELA:

Schooner Badger.

ADIRONDACK:

✱Schooner Emma.

ADOLPH HUGEL:

Schooner Kate (cargo).

A. D. VANCE:

Steamer Charlotte.
Steamer Stag.

ALABAMA:

Schooner Albion.
Steamer Annie.
Steamer Catalina.
Schooner Nellie.
Schooner Sarah.

ALBATROSS:

Schooner Louise, 103 casks rice.
1,253 bags rice.
Schooner Two Sisters.
Schooner Wenona or Alert.

ALFRED ROBB:

One case boots, etc.

AMANDA:

Steamer Swan.

AMARANTHUS:

Steamer Celt (cargo).
Steamer Beatrice (cargo).
Steamer Deer.

AMERICA:

Schooner Antelope.
Schooner David Crockett.
Schooner Major E. Willis.
Steamer Princess Royal.

ANACOSTIA:

Schooner Blossom.
Steamer Eureka.
Sloop Flying Cloud.
Hoop skirts.
2 boxes of whisky.
Schooner Ladies' Delight.
Lot of property.
18 boxes of tobacco.
Schooner Emily.

ANNIE WILLIAMS:

Boat Alice.
Schooner Mattie.

ANTONA:

Schooner Betsey.
27 bales cotton (cargo).
Schooner Mary Ann.
Schooner Cecelia D.
Schooner Exchange.

ARGOSY:

Merchandise, 4 mules, and 1 buggy.

ARIEL:

Boat (name unknown).

ARIES:

Steamer Ceres.
82 bales cotton.
Steamer Bat.

ARIZONA:

Sloop Aurelia.

AROOSTOOK:

Steamer Eureka.
Schooner Hunter.
Schooner Marion.
43 bales cotton.

ARTHUR:

Schooner J. G. McNeil.
Schooner Reindeer.
Schooner Water Witch.

AUGUSTA:

Schooner Aquilla.
Steamer Cambria (and part of cargo).
Sloop C. Ronterreau.
Schooner Island Belle.
Schooner Major E. Willis.
Steamer Princess Royal.
Steamer Secesh.
Schooner E. J. Waterman.

AUGUSTA DINSMORE:

Schooner John.

AVENGER:

650 bales cotton, etc.; 344 claimed.
650 bales cotton, etc.; 30 claimed.
650 bales cotton, etc.; 20 claimed.
650 bales cotton, etc.; 953 claimed.
650 bales cotton, etc.; 309 claimed.
650 bales cotton, etc.; 23 claimed.
650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
650 bales cotton, etc.; 88 $\frac{2}{3}$ claimed.
2,129 bales cotton, etc.; 86 claimed.
2,129 bales cotton, etc.; 109 claimed.

AZALEA:

Steamer Celt (cargo).
Steamer Beatrice (cargo).
Steamer Deer.
Schooner Pocahontas (part of cargo).

BAINBRIDGE:

Schooner Baigorry.
Schooner New Castle.
Steamer Swan.

BARON DE KALB:

Steamer Alonzo Childs.
208 bales cotton.

BEAUREGARD:

Schooner Charmer.
Sloop Garibaldi.
Sloop Hannah.
Sloop Hope.
Sloop Last Trial.
Schooner Linda.
Sloop Lydia.
Schooner Minnie.
Schooner Oro Monita.
Sloop Racer.
Sloop Resolute.
Schooner Spunky.
Schooner Volante.

BENTON:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 Steamer Jeff Davis.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 Steamer Fairplay.
 Steamer Gen. Thompson.
 Steamer Gen. Lovell.
 Steamer Gen. Beauregard.
 Steamer Gen. Price.

BERMUDA:

Schooner Artist.
 Schooner Carmita.
 Sloop Fortunate.
 5 bales cotton.
 300 pounds loose cotton.

BIENVILLE:

Schooner Alert.
 Schooner Anna Sophia.
 30 bags.
 Schooner La Criolla.
 Schooner Louisa.
 Schooner Morning Star.
 Schooner Providence.
 Steamer Patras (cargo).
 Steamer Patras.
 Schooner Pet.
 Schooner Rebecca.
 Schooner Sarah and Caroline.
 Steamer Stettin.

BLACK HAWK:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 63 bales cotton.
 5 bales cotton.
 2,169 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{2}$ claimed.
 2,129 bales claimed, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 Prize money.

BOHIO:

Schooner Eugenie Smith.
 Schooner Henry Travers.

BRAZILIERA:

Sloop Buffalo.
 Schooner Defiance.

BRITANNIA:

Steamer Blenheim.

BROOKLYN:

Sloop Blazer.
 Sloop Kate.
 Steamer Magnolia.
 Bark Meaco.
 Brig Nahum Stetson.
 Schooner Star.
 12 boxes sundries.
 Schooner Wm. Mallory.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 Three lighters.
 Steamer Tennessee.

BUCKTHORN:

Steamer Tennessee.

CAIRO:

Steamer Jeff Davis.
 Steamer Gen. Thompson.
 Steamer Gen. Lovell.
 Steamer Gen. Beauregard.
 Steamer Gen. Price.

CALHOUN:

Schooner Corypheus.
 Steamer L. Whiteman.

CALYPSO:

Schooner Herald.
 Steamer Lady Sterling.

CAMBRIDGE:

Schooner Julia.
 Schooner Revere.
 Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

CAMELIA:

Steamer Beatrice (cargo).
 Steamer Deer.

CANANDAIGUA:

Schooner Annie Dees.
 Steamer Cherokee.
 Sloop C. Rontereau.
 Schooner David Crockett.
 Steamer Secesh.

CANONICUS:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

CARONDELET:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 Steamer Jeff Davis.
 Prize money.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.

CARONDELET—Continued.

650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 Steamer Gen. Thompson.
 Steamer Gen. Lovell.
 Steamer Gen. Beauregard.
 Steamer Gen. Price.

CATALPA:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

CAYUGA:

Active and Blue Bell.
 29 cases brandy.
 4 bales of cotton.
 Brig Eco.
 Schooner J. T. Davis.
 14 barrels sugar.
 Schooner Wave.
 Schooner Tampico.

CERES:

Steamer Alice.
 Steamer Ellis.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Fanny, Sea Bird.
 Black Warrior and Forrest.

CHAMPION:

10 bales cotton.
 8 bales cotton.

CHENANGO:

Schooner Elvira (cargo).

CHEROKEE:

Steamer Emma Henry.

CHICKSAW:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 Three lighters.
 Steamer Tennessee.

CHILLICOTHE:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

CHIPPEWA:

Brig Napier.

CHOCTAW:

10 bales cotton.
 2,129 bales cotton.
 28 barrels molasses.

CHOCTAW—Continued.

18 bales wool.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

CHOCURA:

Schooner Agnes.
 31 bales cotton.
 Sloop Express.
 Schooner Frederick II.
 Schooner Julia.
 Schooner Louisa.
 Schooner Lowood.
 Schooner Kate Hurley.
 Schooner Pride.
 Schooner Alabama.
 Brig Joseph Baker.
 Schooner Julia.

CIMARRON:

Steamer Atlanta.
 104 bales cotton.
 Schooner Jupiter.

CINCINNATI:

Prize money.

CIRCASSIAN:

Sloop John Wesley.
 Steamer Minna.

CLIFTON:

Bark H. M. McGuin.

CLOVER:

Schooner Coquette.

CLYDE:

67 bales cotton.
 42 bales cotton.
 11 bags.

CŒUR DE LEON:

Lot of dry goods.
 Schooner Emily Murray.
 Lot of goods.
 Schooner Lookout.
 Cargo of merchandise.

COLORADO:

Steamer Calhoun.
 Schooner Calhoun.
 Schooner Wenona or Alert.
 Schooner Hunter.
 Schooner Judah.

COLUMBIA:

Steamer Hattie.
 25 barrels rosin, etc.
 Steamer Sumter.

COMMODORE:

4 boats and cargoes.
 2 boats and 4 bales cotton.
 Schooner Locadie.
 Schooner Restless Union.

COMMODORE BARNEY:

Steamer Albemarle.
 Schooner Old North State.
 Schooner Susan Ann Howard.
 Sloop Jeff Davis.
 28 bales cotton.
 30 bales cotton.
 282 bales cotton.
 222 pounds rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Schooner Napoleon.

COMMODORE McDONOUGH:

Steamer Celt (cargo).
 Steamer Deer.

COMMODORE MORRIS:

Sloop (no name).

COMMODORE PERRY:

Steamer Albemarle.
 Schooner Old North Star.
 Schooner Susan Ann Howard.
 Sloop Jeff Davis.
 Schooner Comet.
 Schooner J. J. Crittenden.
 Sloop America.
 28 bales cotton.
 30 bales cotton.
 282 bales cotton.
 222 pounds rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Fanny, Sea Bird, Black Warrior, and Forrest.
 Steamer Ellis.
 Schooner John and Nathaniel Taylor.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Napoleon.

COMMODORE READ:

25 canoes and cargoes.

CONEMAUGH:

Anchors, etc., from Queen of the Wave.
 Schooner Judson.
 Queen of the Wave (part of).
 Steamer Tennessee.

CONESTOGA:

27 bales cotton.
 55 bales cotton.
 20 bales cotton.
 154 bales cotton.
 5 hogsheads sugar.
 Prize money.
 154 bales cotton; 19 claimed.
 154 bales cotton; 12 claimed.

CONNECTICUT:

Schooner Adeline.
 90 bales cotton.
 Schooner Emma.
 Steamer Greyhound.
 Schooner Hermosa.
 Steamer Juno.
 Steamer Minnie.
 Schooner Rambler.
 Steamer Scotia.
 90 bales cotton.

CORNUBIA:

89 bales cotton.
 Schooner Chaos.

CORYPHEUS:

1 sailboat.
 3 sailboats.

COURIER:

Sloop Angelina.
 Schooner Director.
 Schooner Maria Bishop.

COWSLIP:

75 bales cotton.
 Sloops, two (no names).
 Steamer Tennessee.

CRESCENT:

Steamer Leviathan.

CRICKET:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 8 bales cotton.
 24 bales cotton.
 5 bales cotton.
 Steamer Kaskaskia.
 Steamer Tom Sugg.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 80 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

CRUSADER:

Schooner Forest King.
 Schooner General Taylor.

CUMBERLAND:

Bark Hiawatha.
 Steam tug Young America.

CURLEW:

Prize money.

CURRITUCK:

Schooner American Coaster.
 Cargoes of 4 canoes.
 Cargoes of 9 boats.
 Cargo of sloop Queen of the Fleet.
 25 canoes and cargoes.
 Schooner Director.
 Schooner Hampton.
 Schooner Ladies' Delight.
 18 boxes tobacco.
 Schooner Emily.

CUSHING, WM. B., LIEUT. COMMANDER:

Ram Albemarle.

DAFFODIL:

Schooner Wonder.

DAI CHING:

Schooner George Chisholm.
 Schooner Coquette.

DALE:

Sloop Last Trial.
 Schooner Mabel.
 Schooner Specie.

DANDELION:

Sloop C. Rontereau.

DAN SMITH:

1 flat-bottomed boat.

Steamer Chatham.

Schooner Emily Murray.

Lot of goods.

Cargo of merchandise.

Cargo of shoes.

Schooner Sophia.

DAWN:

Rebel steamer Nashville.

DAYLIGHT:

Steamer Cornubia.

Steamer Ella.

DELAWARE:

Schooner Albemarle.

Steamer Albemarle.

Schooner Old North State.

Schooner Susan Ann Howard.

Sloop Jeff Davis.

28 bales cotton.

30 bales cotton.

282 bales cotton.

222 pounds rosin.

2,000 staves.

Schooner Caroline and Virginia.

Steamer Ellis.

Schooner Lion.

Schooner Lynnhaven.

Schooner (name unknown).

Schooner Napoleon.

Fanny, Sea Bird, Black Warrior, and Forrest.

DE SORO:

Steamer Alice Vivian.

Sloop Bright.

Cargo of Steamer Cuba.

Schooner Clarita.

114 bales cotton.

Steamer Cumberland.

Schooner General Prim.

Sloop Jane Adelle.

Steamer Leviathan.

Steamer William Bagley.

Steamer James Battle.

Schooner Lady Maria.

Schooner Major Barbour.

Schooner Mississippian.

Steamer Montgomery.

Schooner Rapid.

Schooner Sea Bird.

Schooner William.

DIANA:

Steamer Southern Merchant.

EASTPORT:

2,129 bales cotton.

58 barrels molasses.

28 bales wool.

24 bales cotton.

5 bales cotton.

2,129 bales cotton, etc.; 300 claimed.

650 bales cotton, etc.; 72 claimed.

650 bales cotton, etc.; 344 claimed.

650 bales cotton, etc.; 30 claimed.

650 bales cotton, etc.; 20 claimed.

650 bales cotton, etc.; 953 claimed.

EASTPORT—Continued.

650 bales cotton, etc.; 309 claimed.

650 bales cotton, etc.; 23 claimed. ■

650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.

650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.

2,129 bales cotton, etc.; 109 claimed.

2,129 bales cotton, etc.; 86 claimed.

E. B. HALE:

Schooner Rowena.

Schooner Wave (cargo).

ELK:

Coffee, whisky, etc.

ELLEN:

Schooner Rowena.

EMMA:

Steamer Bat.

EOLUS:

Steamer Hope.

Steamer Lady Sterling.

Steamer Bat.

ESSEX:

2,129 bales cotton.

28 barrels molasses.

18 bales wool.

24 bales cotton.

5 bales cotton.

2,129 bales cotton, etc.; 300 claimed.

650 bales cotton, etc.; 72 claimed.

650 bales cotton, etc.; 344 claimed.

650 bales cotton, etc.; 30 claimed.

650 bales cotton, etc.; 20 claimed.

650 bales cotton, etc.; 953 claimed.

650 bales cotton, etc.; 309 claimed.

650 bales cotton, etc.; 23 claimed.

650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.

650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.

2,129 bales cotton, etc.; 86 claimed.

2,129 bales cotton, etc.; 109 claimed.

ESTELLA:

Schooner (name unknown).

Steamer Tennessee.

ETHAN ALLEN:

Schooner Fashion.

Schooner Gypsy.

Schooner Olive Branch.

EUGENIE:

Steamer Alabama.

Sloop Last Trial.

EUREKA:

1 yawl boat.

25 canoes and cargoes.

Sloop Mary Grey.

Sloop (no name).

EXCHANGE:

207 bales cotton.

FAIR PLAY:

Steamer General Sigel.

4 boxes bitters.

12 boxes wine.

2 $\frac{1}{2}$ barrels brandy.

5 $\frac{1}{2}$ barrels whisky.

FERNANDINA:

Sloop Annie Thompson.

FLAG:

Ship Amelia.

Schooner Annie Dees.

Steamer Anglia.

FLAG—Continued.

Schooner David Crockett.
 Steamer Emilie.
 Sloop Mercury.
 Schooner Major E. Willis.
 Ship Thomas Watson.
 Schooner E. J. Waterman.
 Schooner Elmira Cornelius.
 Schooner Pocahontas (part of cargo),

FLAMBEAU:

Schooner Active.
 Schooner Annie Dees.
 Schooner Bettie Kratzer.
 Schooner David Crockett.
 Schooner Hettivan.
 Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

FLORIDA:

Steamer Calypso.
 Schooner Hattie.

FOREST ROSE:

Steamer Elmira.

FORT HENRY:

Boat Annie Maria.
 Schooner Anna.
 39 bales cotton.
 22 bales cotton.
 250 bushels corn.
 Boat Emma.
 Sloop G. L. Brockenborough.
 Sloop Isabella.
 Schooner Martha Jane.
 Sloop Ranger.
 Scow and 59 bales cotton.
 Sloop Southern Star.

FORT HINDMAN:

10 bales cotton.
 2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 1,129 bales cotton, etc.; 109 claimed.

FORT JACKSON:

Steamer Boston.
 Steamer Thistle.
 Steamer Wando.
 Schooner Chaos.
 4 bales cotton.
 4 bales cotton, 3 bags, etc., cotton.

FORT MORGAN:

Schooner Lone.

FREEBORN:

Schooner J. T. Capron.
 25 canoes and cargoes.

FULTON:

Steamer Banshee.

FUCHSIA:

25 canoes and cargoes.

GALENA:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

GAZELLE:

2,129 bales cotton.
 28 barrels molasses.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.

GEM OF THE SEA:

Sloop Ann.
 Schooner Charm.
 Schooner Dixie.
 Schooner Fair Play.
 Schooner Maggie Fulton.
 Sloop Richard.
 Sloop (no name).

GEMSBOK:

Brig Ariel.

GENESEE:

498 pairs shoes.
 Steamer Tennessee.

GENERAL BRAGG:

Steamer Fair Play.

GENERAL LYON:

Prize money.

GENERAL PILLOW:

Prize money.

GENERAL PRICE:

14 bags cotton.
 2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{2}{3}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

GENERAL PUTNAM:

Schooner Comet.
 Schooner J. J. Crittenden.
 Sloop America.
 Steamer Ellis.
 Schooner Lovely Belle.
 Schooner Lynnhaven.
 Schooner Louisa Agnes.
 Schooner (name unknown).
 Fanny, Sea Bird, Black Warrior,
 and Forrest.

G. W. BLUNT:

Schooner Annie Dees.
 Schooner Major E. Willis.
 Steamer Princess Royal.
 Schooner Wave.

GEORGE MANGHAM:

282 bales cotton.
 222 pounds rosin.
 2,000 staves.
 1 canoe and cargo.
 Schooner Emily Murray.
 Lot of goods.
 Cargo of whiskey.

GERTRUDE:

50 bales cotton.
 Schooner Ellen.
 Brig Eco.
 Schooner Wenona or Alert.
 Steamer Warrior.

GETTYSBURG:

Steamer Armstrong.
 Steamer Blenheim.
 150 sacks, etc.
 Steamer Little Ada.
 Steamer Lillian.

GLADIOLUS:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

GLASGOW:

Steamer Tennessee.

GLIDE:

Schooner Malta.

GOVERNOR BUCKINGHAM:

35 bales cotton.

GRAND GULF:

Steamer Banshee.
 Schooner Mary Ann.
 Steamer Young Republic.

GRANITE CITY:

Schooner Anita.
 3 bales and 2 crates of cotton.

GREAT WESTERN:

3 bales cotton.
 2 pianos.

H. ANDREWS:

Schooner Rowena.

HARRIET LANE:

Brig H. C. Brooks.
 Schooner Joanna Ward.

HARTFORD:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

HARVEST MOON:

Steamer Deer.

HATTERAS:

Sloop Elizabeth.
 Schooner Magnolia.
 Schooner P. C. Wallis.
 Schooner Sarah (cargo).
 Brig Josephine.

HENDRICK HUDSON:

139 bales cotton.
 Schooner Fannie McRae.
 Steamer Laura.
 Schooner Lucy.
 Schooner Margaret.
 Schooner Wild Pigeon.

HENRY BRINKER:

Steamer Albemarle.
 Schooner Old North State.
 Schooner Susan Ann Howard.
 Sloop Jeff. Davis.
 30 bales cotton.
 282 bales cotton.
 222 barrels rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Steamer Ellis.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Napoleon.
 Fanny, Sea Bird, Black Warrior, and
 Forrest.

HENRY JAMES:

Schooner Adventure.

HENRY LEWIS:

Schooner Captain Spedden.

HETZEL:

28 bales cotton.
 Fanny, Sea Bird, Black Warrior, and
 Forrest.
 30 bales cotton.
 282 bales cotton.
 222 pounds rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Steamer Ellis.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Napoleon.

HIBISCUS:

Sloop Annie.
 Sloop Florida.
 Sloop Theodora.

HOME:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

HONDURAS:

Sloop Last Trial.
 Steamer Mail.
 Sloop Neptune.

HONEYSUCKLE:

Schooner Augusta.
 Sloop Florida.
 Schooner Fly.
 Schooner Miriam.
 Sloop Phantom.

HONEYSUCKLE—Continued.

Schooner Susan.
Schooner Sort, No. 2.

HOPE:

Schooner Emma Tuttle.

HOUSATONIC:

Schooner Annie Dees.
Sloop C. Rontereau.
Schooner Ettivan.
Schooner Major E. Willis.
Sloop Neptune (cargo).
Steamer Princess Royal.
Steamer Secesh.

HOWQUAH:

Steamer Annie.
Steamer Ella.

HUNCHBACK:

Steamer Albemarle.
Schooner Old North State.
Schooner Susan Ann Howard.
Sloop Jeff. Davis.
28 bales cotton.
30 bales cotton.
282 bales cotton.
222 pounds rosin.
2,000 staves.
Schooner Caroline and Virginia.
680 pieces of merchandise.
Schooner (name unknown).
Schooner Napoleon.

HUNTSVILLE:

Schooner Agnes.
Schooner Ariel.
Schooner Ascension.
Schooner A. J. Hodge.
Schooner Courier.
Sloop Last Trial.
Steamer Magnolia.
Sloop Minnie.
Steamer Reliance.
Sloop Surprise.
Schooner William Mallory.
Schooner Zavalla.

HURON:

Schooner Aquilla.
Schooner Albert.
Steamer Cambria and part of cargo.
Steamer Chatham.
Schooner Guide.
Schooner Major E. Willis.
Schooner Rowena.
Steamer Secesh.
Schooner Sophia.

INO:

1 boat (no name).

IOSCO:

Steamer Fisher.

IROQUOIS:

Steamer Kate.
Steamer Merrimack.

ISAAC SMITH:

Schooner British Empire.

ISLAND BELLE:

Hoop skirts.
2 boxes whisky.
Schooner Reindeer.

ITASCA:

Schooner Carrie Mair.
Schooner Lizzie Weston.
Steamer Magnolia.
Schooner Miriam.
Schooner Mary Ann.
Schooner Sea Drift.
Schooner William Mallory.
Steamer Gaines.
Ingomar.
Steamer Selma.
Three lighters.
Steamer Tennessee.

IUKA:

Schooner Conness.

JACOB BELL:

1 lifeboat.
1 canoe.
1 flatboat.
25 cargoes and canoes.
Schooner Gold Leaf.
Schooner T. C. Worrell.

JAMES L. DAVIS:

64 bales cotton.
Schooner Florida.
Sloop Neptune.

JAMES S. CHAMBERS:

Schooner Cornelia.
Schooner Ida.
Sloop Relampago, No. 1.
Schooner Rebekah.
Steamer Union.

JAMESTOWN:

Schooner Aigburth.
Schooner Havelock.
Brig Intended.

JAMES ADGER:

Steamer Elizabeth.
Steamer Kate.
Schooner Sarah.
Steamer Cornubia.
Steamer Robert E. Lee.

JASMINE:

Schooner Relampago, No. 2.

J. N. SEYMOUR:

Steamer Ellis.
Schooner Lynnhaven.
Schooner (name unknown).
Fanny, Sea Bird, Black Warrior, For-
rest.

JOHN ADAMS:

Steamer Celt (cargo).
Steamer Beatrice (cargo).
3½ bales cotton.
14 bales cotton.
Steamer Deer.

JONQUIL:

Steamer Celt (cargo).
Steamer Beatrice (cargo).
14 bales cotton.
Steamer Deer.

J. P. JACKSON:

Schooner Medora.
Schooner P. C. Wallis.
Steamer Tennessee.

JULIA:

Boat Alligator.

JULIET:

3 bales cotton.
 24 bales cotton.
 5 bales cotton.
 21 mules.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{10}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{10}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

JUNIATA:

Schooner Fashion, No. 2.
 Schooner Harvest.

KAATSKILL:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

KANAWHA:

Sloop Annie.
 Steamer Ann.
 Schooner Charlotte.
 Schooner Cuba.
 Schooner Clara.
 Schooner Comet, No. 2.
 5 bales cotton.
 Schooner Dart, No. 2.
 Steamer Eugenie.
 Brig Eco.
 Schooner Hunter.
 Schooner Mary Ellen.
 Schooner R. C. Files.
 Schooner Ripple.
 Schooner Southern Independence.
 Schooner Victoria.
 Schooner Wenona or Alert.

KANSAS:

Steamer Annie.
 Steamer Tristram Shandy.

KATAHDIN:

Schooner Albert Edward.
 Schooner Excelsior.

KENNEBEC:

Steamer Grey Jacket.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 Three lighters.
 Steamer Tennessee.
 Steamer William Bagley.
 Schooner Hunter.
 Schooner Juniper.
 Schooner John Scott.
 Schooner M. J. Smith.
 Schooner Wenona or Alert.

KENSINGTON:

Schooner Adventure.
 Schooner Corse.
 Schooner Dart.
 Sloop Maria.
 Schooner Velocity.

KENWOOD:

14 bales cotton.
 650 bales cotton, etc.; 344 claimed.

KENWOOD—Continued.

650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{10}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{10}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

KEYSTONE STATE:

Schooner Annie Dees.
 Steamer Catalina.
 Schooner Cora.
 Steamer Caledonia.
 88 bales cotton.
 61½ bales cotton.
 235 bales cotton.
 4 bales cotton.
 90 bales cotton.
 Schooner Dixie.
 Steamer Elizabeth.
 Steamer Elsie.
 Bark Hiawatha.
 Steamer Margaret and Jessie.
 Steamer Rouen.
 Steamer Salvor.
 Schooner Sarah.
 90 bales cotton.
 Steamer Lillian.
 Steamer Siren.

KEY WEST:

2 hogsheds tobacco.

KINGFISHER:

Schooner Lion.
 Schooner Olive Branch.

KITTATINNY:

120 bales cotton.
 Cargo of Emma.
 Sloop D. Sargent.
 Schooner Julia.
 Schooner Major Barbour.
 Schooner Reserve.

LABURNUM:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

LACKAWANNA:

Schooner Hunter.
 Steamer Neptune.
 Steamer Planter.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 Three lighters.
 Steamer Tennessee.

LAFAYETTE:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.

LAFAYETTE—Continued.

650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

LARKSPUR:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

LEXINGTON:

12 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 4 bales cotton.
 2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 1 bale cotton.
 24 bales cotton.
 5 bales cotton.

LILLIAN:

Steamer Blenheim.

LINDEN:

42 bales cotton, etc.

LIONESS:

Steamer Fairplay.

LOCKWOOD:

Steamer Albermarle.
 Schooner Old North State.
 Schooner Susan Ann Howard.
 Sloop Jeff. Davis.
 28 bales cotton.
 30 bales cotton.
 282 bales cotton.
 222 barrels rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Steamer Ellis.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Napoleon.
 Fanny, Sea Bird, Black Warrior, and Forrest.

LADONA:

Schooner Active.
 Schooner Arctic.
 Sloop C. Rontereau.
 Schooner Major E. Willis.
 Brig Minnie.
 Steamer Secesh.
 Sloop Hope (cargo).

LOUISIANA:

Steamer Albermarle.
 Schooner Old North State.
 Schooner Susan Ann Howard.

LOUISIANA—Continued.

Sloop Jeff. Davis.
 28 bales cotton.
 30 bales cotton.
 282 bales cotton.
 222 barrels rosin.
 2,000 staves.
 Schooner Caroline and Virginia.
 Schooner Lynnhaven.
 Steamer Ellis.
 Schooner (name unknown).
 Schooner Napoleon.
 Schooner R. T. Renshaw.
 Fanny, Sea Bird, Black Warrior, and Forrest.

LOUISVILLE:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 207 bales cotton.
 24 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{2}$ claimed.
 650 bales cotton, etc.; $88\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 Steamer General Thompson.
 Steamer General Lovell.
 Steamer General Beauregard.
 Steamer General Price.
 5 bales cotton.
 Steamer Jeff. Davis.
 Prize money.

MACKINAW:

Steamer Armstrong.
 Schooner Mary.

MAGNOLIA:

Schooner Carmita.
 12 bales cotton.
 8 barrels turpentine.
 Sloop Flying Fish.
 Steamer Memphis.
 Steamer Matagorda.

MAHASKA:

Schooner Delia.
 Schooner General Taylor.
 Schooner Revere.

MAHOPAC:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

MALVERN:

Steamer Charlotte.
 Steamer Stag.

MANHATTAN:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 Three lighters.
 Steamer Tennessee.

MANITOU:

Steamer Louisville.

MARATANZA:

Steamer Ceres.

Sloop Express.

Schooner Revere.

Steamer Bat.

Steamer Charlotte.

Steamer Stag.

MARBLEHEAD:

Schooner Annie Dees.

Sloop C. Rontereau.

Schooner Glide.

MARIGOLD:

Sloop Last Trial.

MARMORA:

207 bales cotton.

8 bales cotton.

Prize money.

MARY SANFORD:

Steamer Celt (cargo).

Steamer Beatrice (cargo).

Steamer Deer.

MASSACHUSETTS:

Schooner A. J. Viaw.

Schooner Advocate.

Steamer Annie.

Steamer Caledonia.

Schooner Delight.

Sloop Express.

Schooner Gipsy.

Steamer Henry Lewis.

Brig Nahum Stetson.

Sloop Osceola.

Schooner Olive.

Steamer Lillian.

Sloop Persis (cargo).

MATTHEW VASSAR:

Schooner Florida.

Schooner John Hale.

Sloop New Eagle.

Lot of property.

Sloop Sarah.

McLELLAN:

Sloop Clotilda.

MEMPHIS:

Schooner Annie Dees.

Schooner Antelope.

Sloop Mercury.

Steamer Ouachita.

Steamer Princess Royal.

MERCEDITA:

Schooner Annie Dees.

Steamer Ceres.

Schooner Ida.

Steamer Magnolia.

Sloop Octavia.

Schooner Rose.

Schooner Victoria.

Schooner Wm. Mallory.

Steamer Bermuda.

MERRIMACK:

Sloop Henrietta.

METACOMET:

Steamer Donegal.

Schooner Lily.

Steamer Susanna.

METACOMET—Continued.

Steamer Gaines.

Ingomar.

Steamer Selma.

3 lighters.

Steamer Tennessee.

MIDNIGHT:

Schooner Defy.

Schooner Sophia.

MINNESOTA:

Brig H. C. Brooks.

Bark Hiawatha.

MISSISSIPPI:

Schooner Forest King.

Rebel ram Manassas.

MOBILE:

Schooner Annie Verden.

Schooner Emma.

Steamer Tennessee.

MOHICAN:

1,200 bars railroad iron.

658 bars railroad iron.

MONADNOCK:

Steamer Celt (cargo).

Steamer Beatrice (cargo).

Steamer Deer.

MONARCH:

Steamer Fair Play.

Steamer General Thompson.

Steamer General Lovell.

Steamer General Beauregard.

Steamer General Price.

MONONGAHELA:

Steamer Gaines.

Ingomar.

Steamer Selma.

Steamer Tennessee.

3 lighters.

MONTAUK:

Rebel steamer Nashville.

MONTGOMERY:

Steamer Armstrong.

Steamer Caroline.

Steamer Ceres.

Schooner Isabel.

Schooner William E. Chester.

Steamer Bat.

Steamer Pet.

MONTICELLO:

Schooner Crenshaw.

Brig H. C. Brooks.

Bark Hiawatha.

Schooner Odd Fellow.

Bark Pioneer.

Schooner Revere.

Schooner Sue.

Bark Winifred.

22 bales cotton, etc.

Steamer Charlotte.

23 bales cotton.

Steamer Stag.

MOUND CITY:

2,129 bales cotton.

28 barrels molasses.

18 bales wool.

24 bales cotton.

5 bales cotton.

MOUND CITY—Continued.**Prize money.**

2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; $11\frac{1}{10}$ claimed.
 650 bales cotton, etc.; $88\frac{2}{10}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

Steamer Fair Play.**MOUNT VERNON:**

Schooner British Queen.

29 bales cotton.

22 bales cotton.

Steamer Kate.

Schooner Mary Jane.

Brig Napier.

Schooner Rising Dawn.

MORSE:

Steamer Alhemarle.

Schooner Old North State.

Schooner Susan Ann Howard.

Sloop Jeff. Davis.

Schooner Comet.

Schooner J. J. Crittenden.

Sloop America.

28 bales cotton.

30 bales cotton.

282 bales cotton.

222 barrels rosin.

2,000 staves.

Schooner Caroline and Virginia.

Steamer Ellis.

Schooner Lynnhaven.

Schooner Napoleon.

1 sloop.

1 schooner.

Fanny, Sea Bird, Black Warrior, and Forrest.

MYSTIC:

Schooner Mary Elizabeth.

Brig Napier.

Steamer Sunbeam.

NAHANT:

Steamer Atlanta.

Steamer Celt (cargo).

Steamer Beatrice (cargo).

NANSEMOND:

Steamer Margaret and Jessie.

Steamer Charlotte.

Steamer Stag.

NANTUCKET:

Schooner Jupiter.

Steamer Celt (cargo).

Steamer Beatrice (cargo).

Steamer Deer.

NARCISSUS:

75 bales cotton.

Sloops, two, no names.

Steamer Tennessee.

NEOSHO:

{ 2,129 bales cotton.

{ 28 barrels molasses.

{ 18 bales wool.

24 bales cotton.

5 bales cotton.

2,129 bales cotton, etc.; 300 claimed.

650 bales cotton, etc.; 72 claimed.

650 bales cotton, etc.; 344 claimed.

650 bales cotton, etc.; 30 claimed.

650 bales cotton, etc.; 20 claimed.

650 bales cotton, etc.; 953 claimed.

650 bales cotton, etc.; 309 claimed.

650 bales cotton, etc.; 23 claimed.

650 bales cotton, etc.; $11\frac{1}{10}$ claimed.

650 bales cotton, etc.; $88\frac{2}{10}$ claimed.

2,129 bales cotton, etc.; 86 claimed.

2,129 bales cotton, etc.; 109 claimed.

NEWBURN:

Steamer Pevensey (part of cargo).

NEW ERA:

Prize money.

NEW IRONSIDES:

Sloop C. Ronterean.

Schooner Major E. Willis.

Sloop Neptune (cargo).

Steamer Secesh.

NEW LONDON:

Schooner A. J. View.

Schooner Advocate.

Steamer Anna.

Schooner Captain Spedden.

Schooner Delight.

Sloop Express.

Schooner Gipey.

Steamer Henry Lewis.

Sloop Osceola.

Schooner Olive.

Schooner P. C. Wallis.

Schooner Zulima.

NIAGARA:

Ship General Parkhill.

NIPHON:

Steamer Annie.

10 bales cotton.

35 bales cotton.

Steamer Ella and Annie.

Steamer Kate.

Steamer Cornubia.

NITA:

Steamer Nan Nan.

Schooner (name unknown).

Schooner Three Brothers.

NORFOLK PACKET:

Schooner Linda.

Schooner Ocean Bird (cargo).

Sloop Sarah Mary (cargo).

NORTHERN LIGHT:

Schooner Agnes H. Ward.

NORWICH:

103 casks rice.

Schooner Sarah.

OCTORARA:

Schooner Brave.

52½ bales cotton.

OCTOBARA—Continued.

Schooner Elias Reed.
 Steamer Eagle.
 Schooner Five Brothers.
 Schooner Florence Nightingale.
 Schooner Handy.
 Schooner Prize.
 Sloop Rosalie.
 Steamer Tubal Cain.
 Schooner W. Y. Leitch.
 Schooner Wenona or Alert.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

O. H. LEE:

► Schooner Sort, No. 1.

OLEANDER:

Schooner Charmer.

ONEIDA:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

ONWARD:

Schooner Flash.

OSAGE:

179 bales cotton.
 10 bales cotton.
 { 2,129 bales cotton.
 { 28 barrels molasses.
 { 18 bales wool.
 10 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.
 24 bales cotton.
 5 bales cotton.

OSCEOLA:

Steamer Blenheim.

OSSIPPEE:

Schooner Helena.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.
 Steamer William Bagley.

OTTAWA:

Schooner Hettivan.

OUACHITA:

2,129 bales cotton.
 28 barrels molasses.
 18 bales wool.
 24 bales cotton.
 5 bales cotton.

OUACHITA—Continued.

2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

OWASCO:

Schooner Active.
 Schooner Blue Bell.
 Schooner Eugenie.
 Schooner Fanny.
 Schooner Lily.
 Schooner Laura.
 Schooner President.
 14 barrels sugar, etc.
 Schooner Fanny.

OZARK:

{ 2,129 bales cotton,
 { 28 barrels molasses,
 { 18 bales wool.
 24 bales cotton.
 5 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

PANOLA:

Schooner Cora.
 Steamer Tennessee.

PARA:

Schooner Charmer.
 Sloop C. Ronterean.
 Steamer Secesh.
 Schooner Emma.

PASSAIC:

Schooner Glide.

PATAPSCO:

Sloop Persis (cargo).

PAUL JONES:

Sloop C. Ronterean.
 Schooner Major E. Willis.
 Steamer Secesh.

PAWNEE:

Brig H. C. Brooks.
 Schooner Harriet Ryan.
 Steamer Hattie.
 Schooner Mary Wood.
 Schooner Ocean Wave.
 Schooner Rowena.
 25 barrels rosin, etc.
 Schooner Susan Jane.
 Steamer Sumpter.

PEMBINA:

Sloop Elisha Beckwith.
Schooner Joe Flanner.
Schooner Rowena.
Steamer Tennessee.

PENGUIN:

Schooner Albion.

PENOBSCOT:

Schooner John Douglass.
Schooner Lily.
Schooner Matilda.
Schooner Robert Bruce.
Schooner Stingray.

PEQUOT:

Steamer Don.

PERRY:

Schooner Alma.
Schooner Hannah M. Johnson.
Bark Hiawatha.
Schooner Savannah.

PETREL:

207 bales of cotton.
Steamer Elmira.
Prize money.
Rum, sugar, and lumber.

PHILADELPHIA:

{ Steamer Albemarle,
{ Schooner Old North State,
{ Schooner Susan Ann Howard,
{ Sloop Jeff. Davis.
28 bales cotton.
30 bales cotton.
{ 282 bales cotton,
{ 222 bbls. rosin and 2,000 staves.

PICKET LAUNCH, No. 6:

Steamer Charlotte.
Steamer Fisher.
Steamer Stag.

PITTSBURG:

5 bales cotton.
17 bales cotton.
6 bales cotton.
{ 2,129 bales cotton,
{ 28 bbls. molasses and 18 bls. wool.
24 bales cotton.
5 bales cotton.
Prize money.
2,129 bales cotton, etc.; 300 claimed.
650 bales cotton, etc.; 72 claimed.
650 bales cotton, etc.; 344 claimed.
650 bales cotton, etc.; 30 claimed.
650 bales cotton, etc.; 20 claimed.
650 bales cotton, etc.; 953 claimed.
650 bales cotton, etc.; 309 claimed.
650 bales cotton, etc.; 23 claimed.
650 bales cotton, etc.; 11 $\frac{1}{4}$ claimed.
650 bales cotton, etc.; 88 $\frac{3}{4}$ claimed.
2,129 bales cotton, etc.; 86 claimed.
2,129 bales cotton, etc.; 109 claimed.

POCAHONTAS:

Steamer Antona.
Schooner Hunter.
1,200 bars railroad iron.
658 bars railroad iron.
Schooner E. J. Waterman.

PONTIAC:

Steamer Amazon (cargo).

PORT ROYAL:

13 bales cotton.
14 bags and 12 bales cotton.
Sloop Fashion.
Steamer Gaines.
Ingomar.
Steamer Selma.
3 lighters.
Steamer Tennessee.

PORTSMOUTH:

Sloop Pioneer.
Schooner Wave.

POTOMAC:

Steamer Bloomer.
Schooner Champion.
Schooner Independence.

POTOMSKA:

Schooner Belle.
Steamer Beatrice (cargo).
6 bales cotton.
Steamer Deer.
1,200 bars railroad iron.
658 bars railroad iron.

POWHATAN:

Schooner Mary Clinton.

PRINCESS ROYAL:

Schooner Alabama.
Schooner Chaos.

PURSUIT:

Sloop Kate.
Schooner Andromeda.

QUAKER CITY:

Brig Amy Warwick.
44 bales cotton.
Steamer Cora.
Steamer Elsie.
Schooner Fair Wind.
Schooner Lynchburg.
Brig Lilla.
Sloop Mercury.
Ship North Carolina.
Schooner Orion.
Bark Pioneer.
Steamer Princess Royal.
Schooner R. H. Vermilyea.
Schooner Sallie Mears.
Bark Sally Magee.
Sloop Telemaco.
Bark Winifred.
Steamer Duoro.
Schooner George Burkhardt.
Bark Sally Magee (cargo).

QUEEN:

Schooner Louisa.

QUEEN OF THE WEST:

Steamer General Thompson.
Steamer General Lovell.
Steamer General Beauregard.
Steamer General Price.

RACHEL SEAMAN:

Schooner Adventure.
Steamer Calhoun.
Schooner Corse.
Schooner Calhoun.
Schooner Dart.
Sloop Maria.
Schooner Maria Albert.

RACHEL SEAMAN—Continued.

Schooner Velocity.

Schooner Nymph.

RATTLER:

3 bales cotton.

Rum, sugar, and lumber.

RELIANCE:

3 sailboats and cargoes.

Schooner Blossom.

Lot of property.

Sloop Pointer.

RESOLUTE:

Schooner Monterey.

Schooner Sabine.

RESTLESS:

Steamer Anglia.

Schooner Ann.

Sloop boat (name unknown).

Steamer Emilie.

Schooner Flash.

Schooner Julia Worden.

Schooner Lydia and Mary.

Steamer Scotia.

Schooner Wm. A. Kain.

Schooner Elmira Cornelius.

RHODE ISLAND:

Steamer Cronstadt.

Schooner R. O. Bryan (cargo).

Schooner Venus.

Steamer Vixen.

RICHMOND:

Schooner Wenona or Alert.

Ingomar.

Steamer Selma.

3 lighters.

Steamer Tennessee.

ROANOKE:

Schooner Albion.

Ship Thomas Watson.

ROEBUCK:

10½ bales cotton.

Sloop Caroline.

Schooner Emma Amelia.

Schooner Eliza.

Sloop Gophen.

Schooner Kate.

Sloop Last Resort.

Sloop Lauretta.

Sloop Maria Louisa.

Sloop Mary.

Sloop Nina.

Schooner Ringdove.

Schooner Rebel.

Schooner Sarah.

Schooner Susan.

Schooner Terrapin.

ROMEO:

207 bales cotton.

Prize money.

R. R. CUYLER:

Schooner A. J. View.

Schooner Annie Sophia.

Schooner Advocate.

Steamer Anna.

Steamer Armstrong.

52 bales cotton.

Schooner Delight.

R. R. CUYLER—Continued.

Sloop Express.

Steamer Eugenie.

Schooner Grace E. Baker.

Steamer Henry Lewis.

Schooner Hunter.

Schooner J. W. Wilder.

Steamer Kate Dale.

Sloop Osceola.

Schooner Olive.

SAGAMORE:

Schooner Avenger.

Schooner Agnes.

Schooner Charmer.

Schooner Clara Louisa.

Schooner Charm.

Sloop Ellen.

Boat Enterprise.

Schooner Frances.

Schooner Frolic.

Sloop G. L. Brockenborough.

Sloop Julia.

Schooner Meteor.

Schooner New Year.

Sloop Octavia.

Schooner Ann.

Schooner By-George.

Schooner Paul.

Schooner Rose.

Schooner Southern Rights.

Schooner Shot.

11 barrels turpentine.

SACHEM:

Schooner Water Witch.

SACRAMENTO:

Schooner Wanderer.

SEBAGO:

Steamer Tennessee.

ST. LAWRENCE:

Schooner Fannie Lee.

Sloop Good Luck.

Schooner Mabel.

Brig Herald.

ST. LOUIS:

Steamer Jeff. Davis.

Bark Meaco.

Money (\$627.25.)

SAM HOUSTON:

Schooner Soledad Cos.

SAMPSON:

Steamer Fairplay.

SAMUEL ROTAN:

Steamer Calhoun.

Schooner Calhoun.

Schooner General Taylor.

Schooner Martha Ann.

SANGAMON:

Steamer Celt (cargo).

Steamer Beatrice (cargo).

Steamer Deer.

SAN JACINTO:

Steamer Alabama.

Boat Buckshot.

One boat and sundries.

Schooner Edward.

Sloop General Finnegan.

Steamer Lizzie Davis.

SAN JACINTO—Continued.

Sloop Last Trial.
 Schooner Lealtad.
 Schooner Maria Alberta.
 Sloop Magnolia.
 Sloop Mary Ellen.
 Sloop (no name).
 Sloop Oscar.
 Schooner Roebuck.
 Schooner William.
 Steamer Lizzie Davis.

SANTIAGO DE CUBA:

Steamer A. D. Vance.
 Steamer Britannia.
 Steamer Columbia.
 Steamer Comet.
 45 bales cotton.
 Steamer Ella Warley.
 Schooner Lavinia.
 43 bales cotton.
 Schooner Lucy C. Holmes.
 Steamer Lizzie.
 Steamer Lucy.
 Schooner Maria.
 Steamer Mail.
 Steamer Victory.
 Schooner W. C. Bee.

SANTEE:

Brig Delta.
 Schooner Garonne.
 Rebel armed schooner Royal Yacht.

SAREM BRUEN:

Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

SASSACUS:

Steamer Nutfield.

SATELLITE:

1 canoe and 1 flat boat.
 Steamer Eureka.
 Schooner Reindeer.
 Schooner Emily.

SAVANNAH:

Schooner E. J. Waterman.

SCIOTO:

83 bales cotton.
 Sloop Margaret.
 Schooner Mary Sorley.
 Schooner Pancha Larispa.

SEA BIRD:

Sloop Last Trial.

SEA FOAM:

Sloop New Eagle.
 Sloop Sarah.

SEMINOLE:

Schooner Albion.
 Schooner Charleston.
 Schooner Josephine.
 Schooner Lida.
 Schooner E. J. Waterman.
 Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

SENECA:

Schooner Annie Dees.
 Schooner Alma.
 Schooner Sarah.
 Schooner E. J. Waterman.
 Rebel steamer Nashville.

SHAWSHEEN:

Steamer Ellis.
 Schooner James Norcom.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Fanny, Sea Bird, Black Warrior,
 Forrest.

SHENANDOAH:

Steamer Ella.

SHEPHERD KNAPP:

Schooner Fannie Laurie.
 Schooner Sarah.

SIGNAL:

Prize money.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.

SOMERSET:

Schooner Curlew.
 11 bales cotton.
 Steamer Circassian.
 Schooner Hortense.

SONOMA:

Steamer Ida.
 Schooner Virginia.
 Bark Sprinkbok (cargo of).

SOUTHFIELD:

{ Steamer Albemarle.
 { Schooner Old North State.
 { Schooner Susan Ann Howard.
 { Sloop Jeff. Davis.
 28 bales cotton.
 30 bales cotton.
 { 282 bales cotton.
 { 222 barrels rosin and 2,000 staves.
 Schooner Caroline and Virginia.
 Schooner Napoleon.

SOUTH CAROLINA:

Steamer Alliance.
 Sloop C. Ronterean.
 Schooner Edward Barnard.
 Schooner Ezilda.
 Brig Falcon.
 Schooner Joseph H. Toone.
 Steamer Magnolia.
 Schooner Major E. Willis.
 Sloop Nellie.
 Schooner Shark.
 Schooner Soledad Cos.
 Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

STAR. (See Monticello.)

STARS AND STRIPES:

{ Steamer Albemarle.
 { Schooner Old North State.
 { Schooner Susan Ann Howard.
 { Sloop Jeff. Davis.
 28 bales cotton.
 30 bales cotton.

STARS AND STRIPES—Continued.

{ 282 bales cotton.
 { 222 barrels rosin.
 { 2,000 staves.
 Schooner Caroline and Virginia.
 Schooner Carolina and Gertrude.
 Sloop Florida.
 Steamer Laura.
 Schooner Mary Elizabeth.
 Brig Napier.
 Schooner Napoleon.
 Schooner Rob Roy.

STATE OF GEORGIA:

Schooner Annie.
 Schooner Mary Jane.
 Schooner Mary Elizabeth.
 Steamer Nassau.
 Steamer Sunbeam.

STETTIN:

Steamer Aries.
 Sloop C. Ronteran.
 Schooner Diamond.
 Schooner Major E. Willis.
 Steamer Secesh.
 Steamer St. John's.

ST. LOUIS:

Steamer General Thompson.
 Steamer General Lovell.
 Steamer General Beauregard.
 Steamer General Price.

STOCKDALE:

Schooner Medora.
 Steamer Tennessee.

STONEWALL:

Schooner Lady Maria.

SUNFLOWER:

Sloop Hancock.
 Sloop Josephine.
 Sloop Last Trial.
 Sloop Neptune.
 Sloop Pickwick.
 Schooner General Worth.

SUPPLY:

Schooner Stephen Hart.

SUSQUEHANNA:

Steamer Ann.
 Schooner Alabama.
 Brig H. C. Brooks.
 Schooner Prince Alfred.
 Schooner Princeton.
 Schooner Revere.
 Schooner San Juan.

SWEET BRIER:

Schooner Pocahontas (part of cargo).

TAHOMA:

Boat Alligator.
 Schooner Crazy Jane.
 Schooner Harriet.
 Sloop Last Trial.
 Schooner Margaret.
 Schooner Mary Jane.
 Schooner Silas Henry.
 Schooner Stonewall.
 13 barrels sugar and 1 barrel molasses.
 Schooner Statesman.
 Schooner Uncle Mose.

TALLAHATCHIE:

1 boat and cargo.
 19 bales cotton.
 10 bales cotton.

T. A. WARD:

Steamer Alliance.
 Sloop Mary Grey.
 Sloop S. W. Green.
 10 bales cotton.

TEASER:

25 canoes and cargoes.
 Schooner Southerner.

TECUMSEH:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

TENNESSEE:

Steamer Alabama.
 Schooner Friendship.

THOMAS FREEBORN:

Schooner Blossom.
 1 yawl boat.

TIOGA:

Schooner Avon.
 Schooner Brothers.
 37½ bales cotton.
 Schooner Florence Nightingale.
 Schooner Granite City.
 Steamer Herald.
 Sloop Julia.
 Sloop Justina.
 Sloop Last Trial.
 Sloop Swallow.

TRISTRAM SHANDY (now BOXER):

Steamer Blenheim.

TUSCUMBIA:

3 bales cotton and 2 pieces bales.

TWO SISTERS:

Schooner Frolic.
 Schooner Olive S. Breeze.
 Sloop Richards.

TYLER:

Prize money.

UNADILLA:

Sloop C. Ronterean.
 Steamer Lodona.
 Schooner Major E. Willis.
 Steamer Princess Royal.
 Steamer Secesh.

UNDERWRITER:

{ Steamer Albemarle.
 { Schooner Old North State.
 { Schooner Susan Ann Howard.
 { Sloop Jeff. Davis.
 { Schooner Comet.
 { Schooner J. J. Crittenden.
 Fanny, Sea Bird, Black Warrior, and
 Forrest.

UNION:

Schooner Caroline, No. 2.
 Schooner George G. Baker.
 Schooner Hallie Jackson.
 Schooner Linnnet.
 Steamer Mayflower.
 Sloop Caroline, No. 2.

VALLEY CITY:

28 bales cotton.
 30 bales cotton.
 282 bales cotton.
 1222 barrels rosin and 2,000 staves.
 (Schooner Caroline and Virginia.
 Steamer Ellis.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Napoleon.
 Steamer Fisher, Fanny, Sea Bird, Black
 Warrior, and Forrest.

VANDALIA:

Ship Amelia.
 Schooner Henry Middleton.

VANDERBILT:

50 bales cotton.
 Steamer Gertrude.

VICKSBURG:

78 bales cotton.
 Steamer Bat.

VICTORIA:

Brig Minna.
 Steamer Nicholai 1st.
 Steamer Nassau.
 Steamer Bat.

VINCENNES:

Bark H. M. McGuinn.
 2 sloops (no names).

VIOLET:

Steamer Ceres.

VIRGINIA:

Schooner Alma.
 Schooner Belle.
 Schooner Camille.
 Schooner Experiment.
 Schooner Henry Colthirst.
 Schooner Mary Douglas.
 Schooner Sylphide.

WABASH:

Brig H. C. Brooks.

WACHUSETT:

Steamer Dolphin.
 Schooner Virginia.
 Steamer Florida.
 Schooner Jenny.

WAMsUTTA:

Sloop C. Ronterean.
 Steamer Secesh.
 Steamer Celt (cargo).
 Steamer Beatrice (cargo).
 Steamer Deer.

WANDERER:

Schooner Annie B.
 Sloop Last Trial.
 Sloop Ranger.
 Schooner Stonewall.

WATER WITCH:

Schooner Captain Spedden.

WEEHAWKEN:

Steamer Atlanta.

WESTERN WORLD:

Lot of goods and money

W. G. ANDERSON:

Schooner Beauregard.
 Schooner Lily.
 Schooner Mack Canfield.
 Schooner Reindeer (cargo).
 Schooner Royal Yacht.

W. H. BROWN:

24 bales cotton.
 12,129 bales cotton.
 128 barrels molasses and 18 bales wool.
 5 bales cotton.
 16 bales cotton.
 2,129 bales cotton, etc.; 300 claimed.
 650 bales cotton, etc.; 72 claimed.
 650 bales cotton, etc.; 344 claimed.
 650 bales cotton, etc.; 30 claimed.
 650 bales cotton, etc.; 20 claimed.
 650 bales cotton, etc.; 953 claimed.
 650 bales cotton, etc.; 309 claimed.
 650 bales cotton, etc.; 23 claimed.
 650 bales cotton, etc.; 11 $\frac{1}{2}$ claimed.
 650 bales cotton, etc.; 88 $\frac{1}{2}$ claimed.
 2,129 bales cotton, etc.; 86 claimed.
 2,129 bales cotton, etc.; 109 claimed.

WHITEHEAD:

(Schooner Comet,
 Schooner J. J. Crittenden.
 Sloop America.
 Steamer Ellis.
 Schooner John and Nathaniel Taylor.
 Schooner Lynnhaven.
 Schooner (name unknown).
 Schooner Winter Shrub.
 Fanny, Sea Bird, Black Warrior, and
 Forrest.

WILDERNESS:

Steamer Annie.
 Steamer Charlotte.
 Steamer Stag.

WILLIAM BACON:

Sloop Ann Squires.
 16 bales cotton.
 Lot of property.

WINNEBAGO:

Steamer Gaines.
 Ingomar.
 Steamer Selma.
 3 lighters.
 Steamer Tennessee.

WINONA:

Schooner Pocahontas (part of cargo).

WISSAHICKON:

Rebel steamer Nashville.
 Sloop Persis (cargo).

WYANDANK:

Schooner Rising Sun.
 Schooner Southerner.
 Schooner T. C. Worrell.

YANKEE:

Sloop Clara Ann.
 1 canoe and 1 flatboat.
 25 canoes and cargoes.

ZOUAVE:

Schooner J. C. McCabe.

WARS OF THE UNITED STATES, SCHEDULE OF.

Wars.	From—	To—
War of the Revolution.....	Apr. 19, 1775	Apr. 11, 1783
Northwestern Indian Wars.....	Sept. 19, 1790	Aug. 3, 1795
War with France.....	July 9, 1798	Sept. 30, 1800
War with Tripoli.....	June 10, 1801	June 4, 1805
Creek Indian War.....	July 27, 1813	Aug. 9, 1814
War of 1812 with Great Britain.....	June 18, 1812	Feb. 17, 1815
Seminole Indian War.....	Nov. 20, 1817	Oct. 21, 1818
Black Hawk Indian War.....	Apr. 21, 1831	Sept. 31, 1832
Cherokee disturbance or removal.....	1836	1837
Creek Indian War or disturbance.....	May 5, 1836	Sept. 30, 1837
Florida Indian War.....	Dec. 23, 1835	Aug. 14, 1843
Aroostook disturbance.....	1836	1839
War with Mexico.....	Apr. 24, 1846	July 4, 1848
Apache, Navajo, and Utah War.....	1849	1855
Seminole Indian War.....	1856	1858
Civil War.....	1861	1865
War with the Kingdom of Spain.....	Apr. 21, 1898	Aug. 12, 1898

NOTES OF DECISIONS BY THE SUPREME COURT OF THE UNITED STATES.

1. The beginning and termination of the war for the suppression of the rebellion, in reference to acts of limitation, is to be determined by some public act of the political department.

2. The war did not begin or close at the same time in all the States.

3. Its commencement in certain States will be referred to the first proclamation of blockade embracing them, and made on the 19th of April, 1861, and as to other States to the second proclamation of blockade embracing them, and made on the 27th of April, 1861.

4. Its termination as to certain States will be referred to the proclamation of the 2d of April, 1866, declaring the war had closed in those States, and as to Texas to the proclamation of the 20th of August, 1866, declaring it had closed in that State also. (The Protector, 12 Wall., p. 700.)

In December, 1869, the Supreme Court decided in *Anderson v. The United States* (9 Wall., p. 56), that the rebellion was suppressed on the 20th of August, 1866, the date of the President's proclamation declaring the final and complete suppression of the rebellion.

WAR WITH THE KINGDOM OF SPAIN.

Apr. 25, 1898. CHAP. 189.—An act declaring that war exists between the United States of America and the Kingdom of Spain.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,
 First. That war be, and the same is hereby, declared to exist, and that war has existed since the twenty-first day of April, anno Domini eighteen hundred and ninety-eight, including said day, between the United States of America and the Kingdom of Spain.

Declaration
that war exists
between the
United States
and Spain.

Second. That the President of the United States be, and he hereby is, directed and empowered to use the entire land and naval forces of the United States, and to call into the actual service of the United States the militia of the several States, to such extent as may be necessary to carry this act into effect.

Approved, April 25, 1898.

REFERENCE TO ACT AUTHORIZING PAYMENT OF CLAIMS OF STATES AND TERRITORIES FOR EXPENSES INCURRED BY THEM IN AIDING THE UNITED STATES IN THE WAR WITH THE KINGDOM OF SPAIN.

CHAP. 647.—An act to reimburse the governors of States and Territories for expenses incurred by them in aiding the United States to raise and organize and supply and equip the Volunteer Army of the United States in the existing war with Spain.

July 8, 1898.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State or Territory, or to his duly authorized agents, the reasonable costs, charges, and expenses that have been incurred by him in aiding the United States to raise the Volunteer Army in the existing war with Spain, by subsisting, clothing, supplying, equipping, paying, and transporting men of his State or Territory who were afterwards accepted into the Volunteer Army of the United States: *Provided*, That the transportation paid for shall be only the transportation of such men from the place of their enrollment for service in the Volunteer Army of the United States to the place of their acceptance into the same by the United States mustering officer, and that the names of the men transported shall appear on the muster rolls of the Volunteer Army of the United States: *And provided further*, That such claims shall be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury: *And provided further*, That in cases where the money to pay said costs, charges, and expenses has been, or may hereafter be, borrowed by the governors or their respective States or Territories, and interest is paid, or may hereafter be paid, on the same by the governors or their States or Territories, from the time it was or may be so borrowed to the time of its refundment by the United States or thereafter, such interest shall not be refunded by the United States; nor shall any interest be paid the governors or their States or Territories on the amounts paid out by them, nor any other amount refunded or paid than is in this act expressly mentioned.

Volunteer Army. Repayment to States for expenses incurred in equipping, etc.

Provisos. Transportation.

Vouchers. Interest not to be refunded.

Approved, July 8, 1898.

[20 Stat. L. p. 1356.]

AN ACT To amend an Act entitled "An Act to reimburse the governors of States and Territories for expenses incurred by them in aiding the United States to raise and organize and supply and equip the Volunteer Army of the United States in the existing war with Spain," approved July eighth, eighteen hundred and ninety-eight, and for other purposes.

Reimbursement of States for expenses in equipping volunteers, etc., Spanish war.

Expenses after July 8, 1908, allowed.
Provisos.

No reimbursement for members militia, not accepted as of same grade.

Compensation.—when Regular Army pay allowed.
—rejected officers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act entitled "An Act to reimburse the governors of States and Territories for expenses incurred by them in aiding the United States to raise and organize and supply and equip the Volunteer Army of the United States in the existing war with Spain," approved July eighth, eighteen hundred and ninety-eight, be so amended that the Secretary of the Treasury shall be, and is hereby, authorized to allow, in the settlement of the claims of the governors of States and Territories for reimbursement under the provisions of the said Act, expenses incurred after as well as before July eighth, eighteen hundred and ninety-eight: *Provided*, That no reimbursement shall be made for service of members of the National Guard, or organized militia, or naval reserves of any State or Territory who were not accepted into the Volunteer Army of the United States, and no reimbursement shall be allowed for payments made to any person in excess of the pay and allowances authorized by the laws of the State or Territory for the grade in which he was accepted into the Volunteer Army of the United States. That the compensation allowed by the laws of the States and Territories to officers and men of the National Guard, or militia, or naval reserves of said States and Territories shall be allowed to the States and Territories, or the governors of the States and Territories, as pay for such officers and men of said National Guard, or militia, or naval reserves as appeared and remained at the place of muster, and who were afterwards received into the service of the United States for the period between the date of assembly at the rendezvous and the date they were mustered into the United States service: *Provided, however*, That in all States and Territories where no laws exist for the payment of the officers and men of the National Guard, or militia, or naval reserves, there shall be allowed to said States and Territories, or the governors of said States and Territories, for the officers the same pay as allowed officers in the Regular Army holding the same rank, and for the men, one dollar per day, for such officers and men as appeared and remained at the place of muster and were afterwards received into the service of the United States for the period between the date of assembly at the rendezvous and the date they were mustered into the service of the United States: *Provided further*, That for all officers and men of the National Guard, or militia or naval reserves of the States and Territories, who appeared at the rendezvous for muster, and were rejected by the medical examiner or mustering officer, pay shall be allowed for the

same to the States and Territories or the governors of States and Territories, at the several rates as fixed as aforesaid from the date of assembly to the date of their rejection: *Provided further*, That where States and Territories have not paid amounts to the officers and men or any part thereof the pay allowed them by this Act, the same shall be paid by the States and Territories direct to the officers and men, and no money allowed by this Act for officers and men shall be covered into the treasury of the State or Territory.

Payment direct to officers.

SEC. 2. That under the appropriation made by said Act the Secretary of the Treasury is hereby authorized to reimburse the governor of any State or Territory for reasonable expenses incurred by him for the actual transportation of the members of organized militia, or National Guard, or naval reserves of his State from the place of company, battalion, or regimental rendezvous to the State rendezvous, or place designated for examination and acceptance of the members of such organization into the Volunteer Army of the United States, and the actual transportation from such State rendezvous, or such place designated for examination and acceptance, to their respective company, battalion, or regimental rendezvous of such men as were rejected by the medical examiner or mustering officer: *Provided*, That no reimbursement shall be made for the transportation of any man who did not present himself for enrollment in the Volunteer Army of the United States as provided by law: *And provided further*, That the provisions of this section shall apply also to payments made by the governor of any State or Territory for the actual transportation of individual volunteers who presented themselves for enrollment in the Volunteer Army of the United States and who were rejected by the medical examiner or mustering officer.

Transportation expenses.

Proviso.
No reimbursement for men not presenting themselves.

Men afterwards rejected.

SEC. 3. That nothing in said Act of July eighth, eighteen hundred and ninety-eight, shall be so construed as to prohibit the reimbursement of the governor of any State or Territory for reasonable expenses incurred for the subsistence of the members of any organization of the organized militia or National Guard, or naval reserves of his State or Territory after having been called out by the governor on or after April twenty-fifth, eighteen hundred and ninety-eight: *Provided*, That such organizations shall afterwards have been accepted into the Volunteer Army of the United States.

Subsistence of organized militia allowed.

Proviso.

SEC. 4. That the expenses incurred by the governors of States in carrying out the provisions of this Act shall be paid to them, notwithstanding any unsettled accounts, claims, or indebtedness of the United States against their States, and without prejudice to such unsettled accounts: *Provided*, That when such unsettled account is caused by a default in payment of principal or interest on any bonds or stock issued or guaranteed by any States, the

—Condition unsettled accounts against States not to be set off.

Proviso.

ownership of which is vested in the United States, the Secretary of the Treasury be, and he is hereby, authorized and directed to institute any act or proceeding which he may consider advisable against such State or its representatives to secure the payment of the principal and interest of said bonds or stocks: *And provided further,* That where the governor of any State or Territory, or any officer of the Army detailed as mustering officer of volunteers, or any commander of a company or companies, or troop or troops, or battery or battalion, or regiment, or brigade, has purchased or authorized the purchase of supplies or equipments, or incurred any necessary expense for the comfort of the men in camp or rendezvous, and said supplies were used and equipments were subsequently taken into the United States service by said volunteers, and no receipts given to such military officer, the certificate to that effect of the governor of the State or Territory to which the volunteers belonged, shall be held sufficient to authorize the settlement and payment of such account on investigation, if the Treasury Department shall be satisfied of the fact of such purchase of such equipment and supplies, or that such necessary expenses were incurred and such use of such supplies, or such taking of such equipments into the United States service, and the voucher or vouchers of said officers be produced by said governor.

—Where caused by default in payment, etc.

Equipment, etc., purchased at rendezvous afterwards used in Army, etc.

Payments of accounts for transportation, etc.

SEC. 5. That the Secretary of the Treasury be, and is hereby, authorized to pay, out of any money in the Treasury not otherwise appropriated, the just and proper account or claim of any railroad, transportation company, or person for transportation of men or troops from place of enrollment to point of rendezvous, furnished at the request of the Quartermaster-General of the Army or his agents, or at the request of any United States mustering officer or other officer authorized by the Secretary of War to enroll, muster or mobilize volunteers for the war with Spain; and also to pay such just and proper accounts as may be presented for transportation back from point of rendezvous to place of enrollment of men who volunteered and were rejected by the medical examiner or mustering officer: *Provided,* That the amount allowed and paid for such transportation shall not be in excess of the rates charged for transporting troops of the United States under like circumstances.

Limit of rates.

Filing claims.

All claims under the provision of this Act must be filed in the office of the Auditor for the War Department, and must be supported by proper vouchers or other conclusive evidence of interest.

—to be itemized.
—limit of time for presenting.

SEC. 6. That all claims for reimbursement under this Act or the Act of July eighth, eighteen hundred and ninety-eight, shall be presented in itemized form to the Treasury Department on or before January first, nineteen hundred and two, or be forever barred.

Approved, March 3, 1899.

[33 Stat. L., p. 312.]

AN ACT To amend an Act approved March third, eighteen hundred and ninety-nine, entitled "An Act to amend an Act entitled 'An Act to reimburse the governors of States and Territories for expenses incurred by them in aiding the United States to raise and organize and supply and equip the Volunteer Army of the United States in the existing war with Spain,' approved July eighth, eighteen hundred and ninety-eight," and so forth, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section six of the Act of Congress approved March third, eighteen hundred and ninety-nine, entitled "An act to amend an Act entitled 'An Act to reimburse the governors, of States and Territories for expenses incurred by them in aiding the United States to raise and organize and supply and equip the Volunteer Army of the United States in the existing war with Spain,' approved July eighth, eighteen hundred and ninety-eight, and for other purposes," be, and the same is hereby, amended by striking therefrom the words "nineteen hundred and two" and inserting in lieu thereof the words "nineteen hundred and six," so that the same shall read:

States.
Reimbursement for expenses in equipping volunteers, etc.

SEC. 6. That all claims for reimbursement under this Act or the Act approved July eighth, eighteen hundred and ninety-eight, shall be presented in itemized form to the Treasury Department on or before January first, nineteen hundred and six, or be forever barred.

Time for presenting claims extended.

SEC. 2. That where the governor of any State or Territory has furnished military transportation, or has purchased or authorized the purchase of supplies, or incurred expenses for services rendered, and which purchases of supplies and expenses for military transportation and services rendered have been certified by the governor of such State or Territory as necessary, just, and reasonable for the organization, maintenance, transportation, and comfort of troops raised by him and accepted into the service of the United States Army in the said war with Spain, the Secretary of the Treasury be, and he is hereby, authorized to allow in the settlement of claims for reimbursement now on file in the office of the Auditor for the War Department, such items or parts thereof as have been disallowed in the consideration of said claims, for the reason that they appear to have been for stores furnished or expenses incurred or transportation furnished after the troops raised had been mustered into the service of the United States; and the certificate of the governor of any such State or Territory that such expenses were incurred in good faith, for the sole purpose of aiding the United States in the raising, organization, transportation, and equipment of troops, shall be held to be sufficient to authorize the final settlement and payment in full of such claims for reimbursement.

Final settlement of partly disallowed claims.

Governor's certificate sufficient proof of expenses incurred.

Approved, April 27, 1904.

NOTE.—The State of Virginia filed a claim under act of July 8, 1898, amounting to \$2,957.81, for clothing and shoes purchased for the use of three regiments of the

Volunteer Army after their acceptance into the service of the United States and while stationed at Richmond, Va. The claim was allowed by the Auditor for the War Department October 19, 1898, as a proper charge against the appropriation "Clothing and camp and garrison equipage," as payment for supplies purchased for and accepted by the United States. The Secretary of the Treasury has stopped payment of the amount allowed because of an indebtedness of the State of Virginia on other accounts.

In the decision of the Comptroller of the Treasury Department withholding payment of the claim of Virginia, he was governed by section 3481, Revised Statutes, which is plain and mandatory and left nothing to his discretion.

Similar set-offs have been made against the claims of numerous States. Among them may be mentioned the following, which arose on account of the direct tax under the act of August 5, 1861:

California.....	\$495.72	Minnesota.....	\$45,215.23
Colorado.....	22,189.96	New Hampshire....	185,645.67
Connecticut.....	261,981.90	New Jersey.....	382,613.90
Illinois.....	974,568.63	New York.....	1,813,330.86
Indiana.....	769,144.03	Ohio.....	952,025.93
Iowa.....	384,274.80	Oregon.....	35,140.67
Kansas.....	71,743.33	Pennsylvania.....	1,304,711.43
Kentucky.....	606,641.03	Rhode Island.....	99,419.11
Maine.....	357,702.10	Vermont.....	179,407.80
Massachusetts.....	700,894.14	West Virginia.....	153,978.75
Michigan.....	426,498.83	Wisconsin.....	454,944.84

Statement of claims filed under acts of Congress approved July 8, 1898, and Mar. 3, 1899, war with Spain.

States and Territories.	Amount of claim as filed.	Amount allowed and paid.	Balance claimed.	Amount remaining unpaid for lack of law or proper evidence.
STATES.				
Alabama.....	\$22,717.06	\$22,538.78	\$178.28	Not determined.
Arkansas.....	10,157.41	6,782.74	3,374.67	Do.
California.....	101,576.12	83,311.04	18,265.08	Do.
Colorado.....	49,144.47	22,774.41	26,370.06	Do.
Connecticut.....	175,648.36	22,445.95	153,202.41	Do.
Delaware.....	28,227.93	15,041.00	13,186.93	Do.
Florida.....	10,408.61	8,373.50	2,035.11	Do.
Georgia.....	30,118.07	27,871.86	2,246.21	Do.
Idaho.....	20,183.06	13,781.85	6,401.21	Do.
Illinois.....	485,741.00	371,775.10	113,965.90	Do.
Indiana.....	274,639.26	151,618.67	123,020.59	Do.
Iowa.....	147,644.06	91,483.78	56,160.28	Do.
Kansas.....	37,787.84	36,681.19	1,106.65	\$1,106.65.
Kentucky.....	1,645.08		1,645.08	No action taken.
Louisiana.....	20,015.63	16,840.92	3,174.71	Not determined.
Maine.....	87,444.47	25,051.07	62,393.40	Do.
Maryland.....	134,682.76	111,421.51	23,261.25	Do.
Massachusetts.....	448,219.34		448,219.34	No settlement made.
Michigan.....	474,335.82	351,482.99	122,852.83	Not determined.
Minnesota.....	166,944.61	18,933.30	148,011.31	Do.
Mississippi.....	63,384.65	51,918.34	11,466.31	Do.
Missouri.....	25,844.87	21,133.93	4,710.94	\$4,710.94.
Montana.....	2,742.79	2,623.62	119.17	Not determined.
Nebraska.....	35,836.02	33,007.74	2,828.28	Do.

Statement of claims filed under acts of Congress approved July 8, 1898, and Mar. 3, 1899, war with Spain—Continued.

States and Territories.	Amount of claim as filed.	Amount allowed and paid.	Balance claimed.	Amount remaining unpaid for lack of law or proper evidence.
STATES—contd.				
Nevada.....	\$6,212.27	\$5,449.42	\$762.85	Not determind.
New Hampshire.....	58,780.02	52,152.48	6,627.54	Do.
New Jersey.....	346,155.92	135,390.00	210,765.92	\$210,765.92.
New York.....	930,166.32	343,852.26	586,314.06	Not determined.
North Carolina.....	29,817.14	20,610.62	9,206.52	Do.
North Dakota.....	12,041.68	11,248.08	793.60	Do.
Ohio.....	503,505.34	388,715.18	114,790.16	Do.
Oregon.....	40,258.90	32,881.56	7,377.34	Do.
Pennsylvania.....	364,210.09	164,983.10	199,226.99	Do.
Rhode Island.....	206,526.54	47,627.32	158,899.22	\$158,899.22.
South Carolina.....	32,525.65	17,148.21	15,377.44	Not determined.
South Dakota.....	14,277.33	14,111.53	165.80	Do.
Tennessee.....	37,278.60	33,230.60	4,048.00	Do.
Texas.....				No claim on file.
Utah.....	1,000.88	912.79	88.09	Not determined.
Vermont.....	26,273.60	11,903.31	14,370.29	Do.
Virginia.....	1,161.87		1,161.87	No settlement made.
Washington.....	45,850.68	1,495.47	44,355.21	Not determined.
West Virginia.....	31,549.94	27,414.74	4,135.20	Do.
Wisconsin.....	93,273.27	85,503.15	7,770.12	Do.
Wyoming.....	9,045.83	8,869.03	176.80	Do.
TERRITORIES.				
Arizona.....	2,623.37	2,570.87	52.50	Do.
New Mexico.....	5,884.54	2,719.36	3,165.18	Do.
Oklahoma.....	1,886.73	1,413.74	472.99	Do.
Total.....	5,655,395.80	2,917,096.11	2,738,299.69	

Statement of amounts paid the several States and Territories for expenses incurred in raising volunteers for war with Spain under the acts of July 8, 1898, Mar. 3, 1899, and Apr. 27, 1904, up to and including Dec. 21, 1907.

Alabama.....	\$66,012.09	New Jersey.....	\$291,655.31
Arkansas.....	9,849.74	New York.....	656,833.00
California.....	160,013.36	North Carolina.....	59,078.08
Colorado.....	25,006.72	North Dakota.....	11,248.08
Connecticut.....	79,879.10	Ohio.....	502,643.75
Delaware.....	24,001.39	Oregon.....	54,889.57
Florida.....	8,373.50	Pennsylvania.....	306,437.77
Georgia.....	61,123.15	Rhode Island.....	160,035.82
Idaho.....	18,632.33	South Carolina.....	43,881.62
Illinois.....	447,333.00	South Dakota.....	14,325.28
Indiana.....	207,508.65	Tennessee.....	79,082.53
Iowa.....	129,548.36	Texas.....	85,575.26
Kansas.....	59,298.31	Utah.....	999.38
Kentucky.....	167,210.46	Vermont.....	21,229.46
Louisiana.....	56,911.56	Virginia.....	65,565.05
Maine.....	63,919.43	Washington.....	25,568.30
Maryland.....	120,773.52	West Virginia.....	33,087.90
Massachusetts.....	207,295.97	Wisconsin.....	116,646.29
Michigan.....	433,644.93	Wyoming.....	8,869.03
Minnesota.....	114,120.98	Territories:	
Mississippi.....	52,550.69	Arizona.....	2,570.87
Missouri.....	21,133.93	New Mexico.....	5,520.01
Montana.....	17,581.62	Oklahoma.....	1,886.73
Nebraska.....	78,586.37		
Nevada.....	5,736.92		5,235,827.65
New Hampshire.....	52,152.48		

REFERENCE TO ACTS PROVIDING FOR THE PAYMENT OF VOLUNTEERS DURING THE INTERVAL BETWEEN THEIR ENROLLMENT AND MUSTER INTO THE UNITED STATES SERVICE.

[30 Stat. L., p. 420.]

May 26, 1898.

CHAP. 363.—An Act Providing for the payment and maintenance of volunteers during the interval between their enrollment and muster into the United States service, and for other purposes.

Volunteer
Army.
Pay of volun-
teers between en-
rollment and
muster.
Ante, pp. 362,
404, 405.
Post, p. 721.
Proviso.

Troops for
Philippine Is-
lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the pay and allowance of such of the volunteers as are received into the service of the United States under the act of Congress approved April twenty-second, eighteen hundred and ninety-eight, and the acts supplemental thereto, shall be deemed to commence from the day on which they joined for duty and are enrolled at the battalion, regimental, or State rendezvous: *Provided*, That troops about to embark for service in the Philippine Islands may, in the discretion of the Secretary of War, be paid one month's wages in advance prior to embarkation.

Approved, May 26, 1898.

[30 Stat. L., p. 721.]

July 7, 1898.

CHAP. 584.—An act to amend the act relating to pay of volunteer officers and soldiers.

Volunteer
Army.
Pay and allow-
ances, when to
commence.

Ante, p. 420,
amended.

Ante, pp. 362,
404, 405.

Proviso.
Troops for
Philippine Is-
lands.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the act of Congress approved May twenty-sixth, eighteen hundred and ninety-eight, entitled "An act providing for the payment and maintenance of volunteers during the interval between their enrollment and muster into the United States service, and for other purposes," be, and the same is hereby, amended to read as follows:

"That the pay and allowance of all officers and enlisted men of the volunteers received into the service of the United States under the act of Congress approved April twenty-second, eighteen hundred and ninety-eight, and the acts supplemental thereto, shall be deemed to commence from the day on which they had their names enrolled for service in the Volunteer Army of the United States and joined for duty therein after having been called for by the governor on the authority of the President, and all officers and enlisted men who have not been so paid shall be so paid by the Pay Department of the Army out of any moneys appropriated for the maintenance of the Army: *Provided*, That troops about to embark for service in the Philippine Islands may, in the discretion of the Secretary of War, be paid one month's wages in advance prior to embarkation."

Approved, July 7, 1898.

[30 Stat. L., p. 730.]

CHAP. 646.—Extract from an act making appropriations to pay session employees of the House of Representatives, and for other purposes.

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WAR DEPARTMENT.

War Department.

Bringing home soldiers' remains.

To enable the Secretary of War, in his discretion, to cause to be transported to their homes the remains of officers and soldiers who die at military camps or who are killed in action or who die in the field at places outside of the limits of the United States, two hundred thousand dollars.

Approved, July 8, 1898.

General orders in reference to bringing home soldiers' remains.

GENERAL ORDERS,
No. 151.

HEADQUARTERS OF THE ARMY,
ADJUTANT-GENERAL'S OFFICE,
Washington, September 22, 1898.

I. By direction of the Acting Secretary of War, at least two medical officers shall always be left on duty with each volunteer regiment, including the surgeon with the rank of major, and all regiments will be allowed four hospital tents and field furniture to equip them for a regimental hospital for each regiment.

II. By direction of the Acting Secretary of War, paragraphs 85 and 886 of the Regulations are amended to read as follows:

85. The remains of officers killed in action, or who die when on duty in the field or at military posts, or when traveling under orders, will be inclosed in coffins, and unless claimed by relatives or friends will be transported by the Quartermaster's Department to the nearest military post or national cemetery, or, if so desired by their relatives, to their homes, for burial. The expense of transporting the remains is payable from the appropriation for Army transportation, or from funds specially appropriated for that purpose; other expenses of burial are limited to \$75. If buried at the place of death, the fact will be reported to the Adjutant-General of the Army.

886. Inspectors will, when practicable, cause the destruction in their presence of all property found to be worthless and which is without money value at or near the place of inspection, and will state in their reports that "the articles recommended to be destroyed have no money value at or near the post." The action of an inspector on property of this character will be final, and his report will

be a valid voucher for the responsible officer. Inspectors will be held responsible for their action in this particular. When property thus condemned is not destroyed in the presence of the inspector, the responsible officer will certify to the fact of subsequent destruction in his presence.

By command of Maj. Gen. Miles:

H. C. CORBIN, *Adjutant General*.

[30 Stat. L., p. 406.]

[Extract from an act to increase the number of surgeons in the United States Army.]

* * * * *

SEC. 2. That in emergencies the Surgeon-General of the Army, with the approval of the Secretary of War, may appoint as many contract surgeons as may be necessary, at a compensation not to exceed one hundred and fifty dollars per month.

Approved, May 12, 1898.

[30 Stat. L., p. 784.]

An Act Granting extra pay to officers and enlisted men of United States Volunteers.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Volunteer
Army.
Extra pay on
muster out in lieu
of furlough, etc.
Amended, *post*,
p. 1074.

That in lieu of granting leaves of absence and furloughs to officers and enlisted men belonging to companies and regiments of United States Volunteers prior to muster out of the service, all officers and enlisted men belonging to volunteer organizations hereafter mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all officers and enlisted men belonging to organizations hereafter mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service, from any money in the Treasury not otherwise appropriated: *Provided*, That the discharge of all officers and enlisted men from the volunteer service of the United States shall, as far as practicable, take effect on the date of the muster out of the organization to which they belong, and that regiments and other independent organizations shall be mustered out at camps within the limits of the United States or at the rendezvous of the State, regiment, or independent organization.

Proviso.
Discharge to be
of date of muster
out of organiza-
tion.
Place of muster
out.

Discharge of
officers account-
able for public
property. Cer-
tificates of non-
indebtedness.

SEC. 2. That officers who at any time were accountable or responsible for public property shall be required, before final payment is made to them on discharge from the service, to obtain certificates of nonindebtedness to

the United States from only such of the bureaus of the War Department to which the property for which they were accountable or responsible pertains, and the certificate from the Chief of the Division of Bookkeeping and Warrants, Treasury Department, and such certificates, accompanied by the affidavits of officers, of nonaccountability or nonresponsibility to other bureaus of the War Department, certified to by the commanding officer of the regiment or independent organization, shall warrant their final payment: *Provided*, That officers who have not been responsible at any time for public property shall be required to make affidavit of that fact, certified to by their commanding officers, which shall be accepted as sufficient evidence to warrant their final payment on their discharge from the service: *Provided further*, That mustering officers are empowered to administer oaths in all matters pertaining to the muster out of volunteers.

Provisos.
—of officers not
accountable, affi-
davit sufficient.

Administering
oaths.

Approved, January 12, 1899.

NOTE.—Under this act there was appropriated and paid the sum of \$2,340,000.

[30 Stat. L., p. 1073. 1074.]

[Extract from an act making appropriation for the support of the Regular and Volunteer Army for the fiscal year ending June 30, 1900.]

* * * * *

That all enlisted men in the Regular Army who enlisted subsequent to the declaration of war for the war only and mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all enlisted men in the Regular Army who enlisted subsequent to the declaration of war for the war only and mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service from any money in the Treasury not otherwise appropriated, said moneys to be immediately available.

Extra pay on
muster out, en-
listments in Reg-
ular Army for
Spanish war.

That the Act of January twelfth, eighteen hundred and ninety-nine, be, and it is hereby, amended so as to authorize the payment to the legal heirs or representatives of the officers and enlisted men who died or were killed or who may die in the service, the extra pay provided for in that Act for officers and enlisted men who have been or are to be mustered out.

Extra pay on
muster out, pay-
able to legal rep-
resentatives.
Ante, p. 784.

Approved, March 3, 1899.

NOTE.—Under the terms of this act there was appropriated the sum of \$665,000.

[30 Stat. L., p. 1224.]

[Extract from an act making appropriations to supply deficiencies in the appropriations for the fiscal year ending June 30, 1899, and for other purposes:]

* * * * *

Transporting
remains of officers,
etc.

To enable the Secretary of War, in his discretion, to cause to be transported to their homes the remains of officers and soldiers who die at military camps or who are killed in action or who die in the field at places outside of the limits of the United States, one hundred thousand dollars.

Reimburse-
ment of family,
etc., for bringing
home dead sol-
diers.

That in all cases where an officer or an enlisted man in either the Army, Navy, Marine Corps of the United States, or contract surgeon or trained nurse in the employ of the Government, has died while on duty away from home since the first day of January, eighteen hundred and ninety-eight, and the remains have been taken home and buried at the expense of the family or friends of the deceased, the parties who paid the cost of transportation and burying such remains shall be repaid at the expense of the United States by the Secretary of the Treasury, not to exceed what it would have cost the United States to have transported the remains to their homes.

Approved March 3, 1899.

NOTE.—Under the above acts the War Department has paid \$208,415.60 bringing home the remains of officers and soldiers who died abroad, etc., leaving a balance June 30, 1899, of \$91,584.40.

Statement showing the number of volunteers furnished, by States and Territories, during the war with Spain.

States and Territories.	Number furnished.	States and Territories.	Number furnished.
Alabama.....	3,978	Oregon.....	1,544
Arkansas.....	2,652	Pennsylvania.....	17,278
California.....	5,678	Rhode Island.....	1,544
Colorado.....	1,435	South Carolina.....	2,856
Connecticut.....	3,245	Tennessee.....	5,304
Florida.....	1,326	Texas.....	6,559
Georgia.....	4,332	Utah.....	462
Illinois.....	13,366	Virginia.....	5,304
Indiana.....	7,202	Washington.....	1,767
Iowa.....	5,522	West Virginia.....	2,652
Kansas.....	4,861	Wisconsin.....	5,413
Kentucky.....	5,510	Delaware.....	1,026
Louisiana.....	2,979	Idaho.....	684
Maine.....	1,853	Montana.....	1,026
Maryland.....	2,652	Nevada.....	599
Massachusetts.....	7,378	North Dakota.....	582
Michigan.....	6,630	South Dakota.....	1,026
Minnesota.....	5,304	Vermont.....	1,026
Mississippi.....	3,978	Wyoming.....	444
Missouri.....	8,133	District of Columbia.....	1,026
Nebraska.....	3,978	Arizona.....	1,326
New Hampshire.....	1,326	New Mexico.....	
New Jersey.....	5,304	Oklahoma.....	
New York.....	20,423	Indian Territory.....	
North Carolina.....	3,978		
Ohio.....	13,481	Total.....	206,052

In addition to the above there were raised at large 3 regiments of volunteer engineers, 3 regiments of cavalry, and 10 regiments of infantry; a total of 16,500, making an aggregate of volunteers during the war of 222,552.

The following table exhibits the strength of the Volunteer Army at the several periods indicated:

Strength of the Volunteer Army.

Organization.	May.		June.		July.		August.	
	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.	Officers.	Enlisted men.
Major generals.....	11		12		18		21	
Brigadier generals....	25		70		70		71	
Adjutant General's Department.....	54		98		100		99	
Inspector General's Department.....	19		30		27		25	
Judge Advocate General's Department..	6		7		8		8	
Quartermaster General's Department..	34		32		114		121	
Subsistence Department.....	25		87		106		108	
Medical Department..	19		84		99		113	
Pay Department.....	12		65		80		86	
Corps of Engineers...	10		24		28		28	
Ordnance Department.....					20		24	
Signal Corps.....	10		101	897	112	1,089	111	1,173
Engineers.....			81	704	108	2,458	150	3,286
Cavalry.....	285	5,972	292	6,920	292	7,221	289	7,008
Heavy artillery.....	83	1,836	83	2,010	93	2,540	92	2,570
Light artillery.....	69	1,706	84	2,979	120	4,405	120	4,265
Infantry.....	5,562	109,066	5,969	139,845	7,238	185,748	7,319	188,947
Total.....	6,224	118,580	7,169	153,355	8,633	203,461	8,785	207,244

The aggregate strength of the Regular and of the Volunteer armies for each of the months of May, June, July, and August was as follows:

	Officers.	Enlisted men.	Grand total.
May:			
Regular Army.....	2,191	41,934	44,125
Volunteer Army.....	6,224	118,580	124,804
Aggregate.....	8,415	160,514	168,929
June:			
Regular Army.....	2,198	49,513	51,711
Volunteer Army.....	7,169	153,355	160,524
Aggregate.....	9,367	202,868	212,235
July:			
Regular Army.....	2,327	53,931	56,258
Volunteer Army.....	8,633	203,461	212,094
Aggregate.....	10,960	257,392	268,352
August:			
Regular Army.....	2,323	56,365	58,688
Volunteer Army.....	8,785	207,244	216,029
Aggregate.....	11,108	263,609	274,717

Important events of the Civil War, 1861-1865.

Abraham Lincoln inaugurated	Mar.	4, 1861
Fort Sumter fired upon	Apr.	12, 1861
Fort Sumter captured	Apr.	14, 1861
First blood shed in war	Apr.	19, 1861
Battle of Big Bethel, Va.	June	10, 1861
Battle of Bull Run, Va.	July	21, 1861
Gen Lyon killed	Aug.	10, 1861
Port Royal, S. C., taken	Nov.	7, 1861
Seizure of Mason and Slidell	Nov.	8, 1861
Fort Henry taken	Feb.	6, 1862
Roanoke Island, N. C., taken	Feb.	8, 1862
Fort Donelson, Tenn., taken	Feb.	16, 1862
Battle of Pea Ridge, Ark.	Mar.	7, 1862
Battle of Monitor and Merrimac	Mar.	9, 1862
Gen. Albert Sidney Johnston killed	Apr.	6, 1862
Battle of Shiloh	Apr.	6-7, 1862
Island No. 10 captured	Apr.	7, 1862
New Orleans captured	Apr.	25, 1862
Beaufort, N. C., captured	Apr.	25, 1862
Yorktown, Va., taken	May	4, 1862
Norfolk, Va., surrendered	May	10, 1862
Corinth, Miss., taken	May	30, 1862
Battle of Seven Pines, Va.	May	31, 1862
Memphis, Tenn., surrendered	June	6, 1862
Seven days' battles	June 25-July 1,	1862
Battle of Cedar Mountain	Aug.	9, 1862
Second battle of Bull Run	Aug. 29-30,	1862
Battle of Richmond, Ky.	Aug.	30, 1862
Battle of Chantilly, Va.	Sept.	1, 1862
Battle of South Mountain, Md.	Sept.	14, 1862
Harper's Ferry surrendered	Sept.	15, 1862
Battle of Antietam, Md.	Sept.	17, 1862
Battle of luka, Miss.	Sept.	19, 1862
Battle of Corinth, Miss.	Oct.	4, 1862
Battle of Perryville, Ky.	Oct.	8, 1862
Rosecrans supersedes Buell	Oct.	30, 1862
First attack on Vicksburg, Miss.	Dec.	29, 1862
Battle of Fredericksburg, Va.	Dec.	13, 1862
Battle of Murfreesboro.	Dec. 31, 1862-Jan.	2, 1863
Emancipation proclamation	Jan.	1, 1863
Arkansas Post taken	Jan.	11, 1863
Gen. Hooker succeeds Gen. Burnside	Jan.	26, 1863
Fort Sumter, S. C., bombarded by fleet	Apr.	7, 1863
Grant's campaign before Vicksburg	May 1-17,	1863
Battle of Chancellorsville, Va.	May 2-3,	1863
"Stonewall" Jackson shot	May 2,	1863
West Virginia admitted to the Union	June 19,	1863
Battle of Gettysburg, Pa.	July 1-3,	1863
Vicksburg, Miss., surrendered	July 4,	1863
Port Hudson surrendered	July 8,	1863
Draft riot in New York City	July 13-16,	1863
Mississippi River opened to Gulf	July 14,	1863
Quadrill's massacre at Lawrence	Aug. 21,	1863
Fort Wagner, S. C., taken	Sept.	7, 1863
Battle of Cumberland Gap, Tenn.	Sept.	9, 1863
Battle of Chickamauga, Ga.	Sept. 19-20,	1863
Brig. Gen. Lyon killed	Sept.	20, 1863
Battle of Chattanooga	Nov. 24-25,	1863
Siege of Knoxville, Tenn., raised	Dec.	4, 1863
Battle of Olustee, Fla.	Feb.	20, 1864
Fort De Russy captured	Mar.	14, 1864
Fort Pillow, Tenn., captured	Apr.	12, 1864
Butler landed at Bermuda Hundred	May	5, 1864
Battle of Wilderness, Va.	May 5-6,	1864
Gen. Pickett killed	May	6, 1864

Battle of Spottsylvania.....	May 1-12, 1864
Battle of Resaca.....	May 14-15, 1864
Battle of Newmarket.....	May 15, 1864
Battle of Dallas.....	May 25-28, 1864
Battle of Cold Harbor.....	June 3, 1864
Battle of Lost Mountain.....	June 11-17, 1864
Battle of Kearsarge and Alabama.....	June 19, 1864
Battle of Kenesaw Mountain.....	June 27, 1864
Battle of Monocacy, Md.....	July 9, 1864
Battles before Atlanta, Ga.....	July 20, 22, 28, 1864
Chambersburg, Pa., burned.....	July 30, 1864
Mine explosion, Petersburg, Va.....	July 30, 1864
Farragut entered Mobile Bay.....	Aug. 5, 1864
Weldon railroad seized.....	Aug. 18, 1864
Atlanta, Ga., taken.....	Sept. 2, 1864
Battle of Winchester, Va.....	Sept. 19, 1864
Battle of Fisher's Hill, Va.....	Sept. 20, 1864
Battle of Cedar Creek, Va.....	Oct. 19, 1864
Nevada admitted to the Union.....	Oct. 31, 1864
Battle of Franklin, Tenn.....	Nov. 29, 1864
Fort McAllister, Ga., taken.....	Dec. 13, 1864
Battle of Nashville.....	Dec. 15-16, 1864
Fort Fisher, N. C., taken.....	Jan. 15, 1865
Columbia, S. C., taken.....	Jan. 17, 1865
Charleston, S. C., taken.....	Feb. 18, 1865
Battles of Averysboro and Bentonville.....	Mar. 15-18, 1865
Attack on Fort Steadman, Va.....	Mar. 25, 1865
Battle of Five Forks, Va.....	Apr. 1, 1865
Petersburg and Richmond taken.....	Apr. 12-13, 1865
Lee's army surrendered.....	Apr. 9, 1865
President Lincoln assassinated.....	Apr. 14, 1865
Johnston's army surrendered.....	Apr. 26, 1865
Jefferson Davis captured.....	May 10, 1865

Statement of chartered vessels of the Quartermaster's Department, War with Spain.

ATLANTIC AND GULF COASTS.

Name of vessel.	By whom owned.	Chartered.	Charter canceled.	Rate charter per day.	Tonnage.
<i>Transports.</i>		1898.	1898.		
Comal.....	New York & Texas Steamship Co.....	Apr. 29	Oct. 25	{ \$225.00 \$ 575.00	2,934
Alamo.....	do.....	do.....	Sept. 23	{ 600.00 \$ 550.00	
Rio Grande.....	do.....	May 10	Aug. 26	500.00	2,566
Leona.....	do.....	do.....	Aug. 29	500.00	3,329
San Marcos.....	do.....	do.....	Sept. 8	500.00	2,837
Concho.....	do.....	do.....	Sept. 23	550.00	3,704
Lampasas.....	do.....	June 13	Aug. 13	650.00	2,237
Nueces.....	do.....	do.....	Sept. 16	650.00	3,367
Vigilancia.....	New York & Cuba Mail Steamship Co.....	May 10	Sept. 18	600.00	4,115
Seguranca.....	do.....	do.....	Sept. 30	600.00	4,115
Orizaba.....	do.....	do.....	Sept. 17	500.00	3,497
Yucatan.....	do.....	do.....	Sept. 30	500.00	3,525
Seneca.....	do.....	do.....	Sept. 29	450.00	2,729
Saratoga.....	do.....	do.....	Sept. 21	450.00	2,820
Santiago.....	do.....	do.....	Sept. 3	450.00	2,359
City of Washington.....	do.....	do.....	Sept. 15	450.00	2,648
Manteo.....	do.....	May 28	Oct. 7	200.00	582
Gussie.....	Southern Pacific Co.....	Apr. 30	Sept. 11	350.00	598
Whitney.....	do.....	do.....	Sept. 2	350.00	1,337
Morgan.....	do.....	May 12	Aug. 31	400.00	994
Aransas.....	do.....	do.....	Sept. 3	400.00	1,158
Clinton.....	do.....	June 8	Sept. 11	400.00	1,187
Allegheny.....	Merchants & Miners' Transportation Co.....	Apr. 29	Sept. 12	{ 600.00 \$ 550.00	2,014
Berkshire.....	do.....	do.....	do.....	{ 600.00 \$ 550.00	
D. H. Miller.....	do.....	do.....	Sept. 3	{ 600.00 \$ 550.00	2,206

¹ First 30 days.

² After 30 days

Statement of chartered vessels of the Quartermaster's Department, War with Spain—Contd.

Name of vessel.	By whom owned.	Chartered.	Charter canceled.	Rate charter per day.	Tonnage.
<i>Transports—Contd.</i>					
Florida	Plant Investment Co.	1898. May 2	1898. Sept. 9	600.00	1,786
Olivette	do.	Apr. 3		{ 500.00 * 450.00 }	1,611
La Grande Duchesse	do.	July 5	Sept. 2	1,200.00	5,018
Tarpon	do.	July 10	Oct. 2	250.00	450
Catania	Tweedie Trading Co.	June 13	Sept. 13	600.00	3,700
Cherokee	Wm. P. Clyde & Co.	May 11	Aug. 22	500.00	3,557
Iroquois	do.	do.	Aug. 18	600.00	2,944
Comanche	do.	June 3	Sept. 2	640.00	3,202
Matteawan	Miami Steamship Co.	May 11	Aug. 24	600.00	3,300
Miami	do.	May 13	do.	550.00	3,050
Knickerbocker	Cromwell Steamship Co.	June 3	Sept. 21	400.00	1,642
Louisiana	do.	do.	Aug. 12	500.00	2,849
Hudson	do.	June 9	Sept. 6	400.00	1,800
Breakwater	New Orleans Belize Royal Mail Steamship Co.	May 12	Sept. 10	340.00	500
Stillwater	do.	May 16	Nov. 2	325.00	1,019
Wanderer	do.	July 5	Sept. 10	220.00	531
Unionist	Henry Hanaw (Angier Line)	June 10	Sept. 23	{ 375.00 * 325.00 * 425.00 }	2,158
Specialist	do.	June 3	do.	{ 375.00 * 375.00 }	2,802
Gate City	Ocean Steamship Co.	June 6	Aug. 18	500.00	1,997
City of Macon	do.	do.	Aug. 26	500.00	2,098
Areadia	New York & Porto Rico Steamship Co.	June 15	Sept. 2	250.00	2,317
Uto	H. P. Kirkham	July 20	Sept. 14	165.00	899
Fanita (Secret Service)	James McKay	do.	Sept. 8	150.00	.....
<i>Signal Service.</i>					
Adria	Western Union Telegraph Co.	Apr. 21	Aug. 15	200.00	519
<i>Water boats.</i>					
Anne Stevens	W. S. Vanaman	May 13	Nov. 1	50.00	*100,000
Barge S. O. No. 77	Standard Oil Co.	May 14	Aug. 7	100.00	*100,000
Maverick	do.	May 16	Sept. 2	500.00	*440,000
Kanawha	John A. Donald	June 3	Oct. 3	175.00	*180,000
<i>Steam lighters.</i>					
Bessie	Galveston S. S. & L. Co.	May 24	do.	50.00	185
Laura	do.	do.	Oct. 6	50.00	185
Cumberland	Cumberland Steamship Co.	June 1	do.	50.00	119
<i>Tugs.</i>					
Gladisfen	William F. Myers	July 11	do.	\$90.00	110
Underwriter	La Branch Pilots' Association, New Orleans.	July 8	Oct. 2	160.00	171
Nimrod	H. T. Hartwell	June 25	July 15	80.00	110
Captain Sam	W. Chase Spotswood	June —	July 9	75.00	93
Triton	Morse & Co., New York	Aug. 6	Oct. 1	212.50	.....
<i>Lighters.</i>					
Ora	W. C. Taylor	June 25	July 2	10.00	60
S. S. Manteo	New York & Cuba Mail Steamship Co.	Oct. 19	(*)	300.00	583
S. S. Bratten	W. D. Munson	Nov. 11	(*)	{ 105.00 * 130.00 }	705
Tug Gladisfen	Wm. E. Myers	Nov. 13	(*)	120.00	110

CHARTERED FOR USE AT MONTAUK POINT.

<i>Steamers.</i>					
Shinnecock	Montauk Steamboat Co.	1898. Aug. 30	1898. Sept. 22	\$1,000.00	1,205
Vigilant	John Delany	Aug. 11	Oct. 1	100.00	150
<i>Steam lighter.</i>					
Columbia	James P. McAllister	Aug. 15	Oct. 3	60.00	175
<i>Tugs.</i>					
James A Lawrence	Alfred Dutch	Aug. 10	Oct. 9	75.00	86
A. W. Booth	Michael Moran	Aug. 15	Sept. 24	75.00	118
Lewis Pulver	John Nichols	Aug. 11	Oct. 4	50.00	71

* First 30 days.

* After 30 days.

* Gallons.

* Chartered for Cuba.

* First 21 days.

* After 21 days.

Statement of chartered vessels of the Quartermaster's Department, War with Spain—Contd.

CHARTERED FOR USE AT MONTAUK POINT—Continued.

Name of vessel.	By whom owned.	Chartered.	Charter canceled.	Rate charter per day.	Tonnage.
<i>Barges.</i>					
Arthur.....		1898. Aug. 13	1898. Oct. 4	\$40.00	.....
Curry.....		do.....	do.....	40.00	.....
Newkirk.....		Sept. 2	Sept. 3	25.00	.....
Baxter.....		Sept. 3	Sept. 4	15.00	.....
Wm. H. Vanderbilt.....		Aug. 16	Oct. 7	40.00	.....

PACIFIC COAST.

		1898.	1898.		
Australia.....	Oceanic Steamship Co.....	May 10	Aug. 20	\$20,000	2,755
Zelandia.....	do.....	May 27	.....	120,000	2,489
Ohio.....	Empire Transportation Co.....	do.....	.....	125,000	3,488
Indiana.....	do.....	June 8	.....	125,000	3,158
Pennsylvania.....	do.....	July 7	.....	125,000	3,166
City of Sydney.....	Pacific Mail Steamship Co.....	May 10	Aug. 30	\$1,000	3,000
China.....	do.....	May 27	Sept. 22	\$1,500	5,000
City of Para.....	do.....	June 11	.....	\$1,000	3,532
Colon.....	do.....	May 27	Sept. 7	\$750	2,700
Newport.....	do.....	June 20	.....	\$1,000	3,000
Peru.....	do.....	June 25	Nov. 2	\$1,000	3,500
City of Rio de Janeiro.....	do.....	July 7	Oct. 22	\$1,000	3,548
Morgan City.....	Johnson-Locke Mercantile Co.....	June 7	Nov. 3	\$660	2,300
Senator.....	Pacific Coast Steamship Co.....	June 8	.....	\$1,000	2,409
City of Puebla.....	do.....	June 23	.....	\$900	2,623
Valencia.....	Pacific Steam Whaling Co.....	June 19	.....	\$650	1,198
St. Paul.....	Alaska Commercial Co.....	July 19	.....	\$1,000	2,440
Tacoma (sailer).....	Alaska Packers' Association.....	July 11	.....	\$200	1,738

¹ Per month.

² Per day.

Statement of vessels purchased by the Quartermaster's Department.

Name.	Tonnage.	From whom purchased.	Date of purchase.	Amount paid for vessel.
<i>Panama, No. 1.....</i>				
Panama, No. 1.....	2,085	Captured.....	1898. June 21	\$41,000
Port Victor, No. 2.....	2,792	Irwin, McBride, Catherwood & Co.....	July 8	175,000
Rita, No. 3.....	2,194	Captured.....	do.....	125,000
Mohawk, No. 20.....	5,658	Bernard N. Baker.....	July 14	660,000
Mobile, No. 21.....	5,780	do.....	do.....	660,000
Massachusetts, No. 22.....	5,673	do.....	do.....	660,000
Manitoba, No. 23.....	5,673	do.....	July 20	660,000
Minnewaska, No. 24.....	5,796	do.....	July 26	660,000
Mississippi, No. 25.....	3,732	do.....	July 14	350,000
Michigan, No. 26.....	3,722	do.....	do.....	350,000
Roumanian, No. 27.....	4,126	Austin, Baldwin & Co.....	July 12	240,000
Obdam, No. 30.....	3,656	Samuel D. Coykendall.....	July 1	250,000
Berlin, No. 31.....	5,641	International Navigation Co.....	July 13	400,000
Chester, No. 32.....	4,770	do.....	July 27	200,000
<i>Hospital ships.</i>				
Relief.....	3,095	Maine Steamship Co.....	May 20	450,000
Bay State.....	777	State of Massachusetts.....	Nov. 15	100,000
<i>Tugs.</i>				
Britannia.....	135	Baker-Whitely Coal Co.....	July 14	40,000
Sarah.....		Long Island Machine & Marine Construction Co.....	do.....	6,300
Gypsum King, ocean.....	581	J. B. King Transportation Co.....	July 25	150,000
Major McKinley.....	60	Frederick A. Verdon.....	Nov. 7	13,000
Olympic.....		do.....	Nov. 19	12,000
Harry.....		G. H. Hill.....	Nov. 26	6,000
J. C. Watson.....		J. D. Dailey.....	Nov. 28	14,000
<i>Steam lighters.</i>				
Eugene Graseilli.....		Gustav A. Schwaz.....	Nov. 25	39,500
Adonis.....		W. C. Cahill.....	Nov. 26	26,000
Edward L. Ward.....		E. L. Ward.....	Nov. 7	25,000

Statement of vessels purchased by the Quartermaster's Department—Continued.

Name.	Ton- nage.	From whom purchased.	Date of purchase.	Amount paid for vessel.
<i>Lighters.</i>				
L. E. Rinehardt.....		Bernard Campbell.....	1898. July 13	\$5,500
Touart.....	200	W. C. Taylor.....	June 25	2,000
Ben.....	180	Mobile Coal Co.....	June 27	1,500
<i>Barges.</i>				
E. L. Bartley.....		William S. Bartley.....	June 13	5,000
Willie.....	231	do.....	do.....	5,000
Annie.....	122	Old Dominion Steamship Co.....	July 14	10,000
Mocha.....	338	do.....	do.....	10,000
Helen.....	122	do.....	do.....	10,000
<i>Steamships.</i>				
Scandia (Pacific coast).....	4,253	Hamburg-American Line.....	July 5	200,000
Arizona (Pacific coast).....	5,000	Northern Pacific Ry. Co.....	July 16	600,000

WAR CLAIMS OF STATES. WAR OF 1861-1865.

LAWS TO PROVIDE FOR THE PAYMENT OF EXPENSES INCURRED BY THEM IN RAISING TROOPS, ETC., IN DEFENSE OF THE UNITED STATES.

[12 Stat. L., p. 255.]

AN ACT to refund and remit the duties on arms imported by States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to refund and remit the duties and imposts on all arms imported into the United States since the first day of May last, or which may be imported before the first day of January next, by or for the account of any State: *Provided,* The Secretary of the Treasury shall be satisfied that the said arms are intended, in good faith, for the use of the troops of any State which is, or may be, engaged in aiding to suppress the insurrection now existing against the United States.

Approved, July 10, 1861.

[12 Stat. L., p. 255.]

AN ACT to provide for the payment of the militia and volunteers called into the service of the United States from the time they were called into service to the thirtieth day of June, eighteen hundred and sixty-one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That there be, and hereby is, appropriated, out of any money in the Treasury not otherwise appropriated, the sum of five millions seven hundred and sixty thousand dollars, or so much thereof as may be necessary, to enable the Government to pay the militia and volunteers called into service of the United States, being an additional amount required for the fiscal year ending June thirtieth, eighteen hundred and sixty-one.

Approved, July 13, 1861.

[12 Stat. L., p. 274.]

AN ACT for the relief of the Ohio and other volunteers.

Whereas the War Department has decided that the term of service of the ninety days' volunteers, called out under the act of seventeen hundred and ninety-five, commenced only on the day when they were actually sworn into the service of the United States; and whereas the troops now in service of the United States from the State of Ohio were not sworn into said service until some days after their organization and acceptance as companies by the governor of said State, and that for such period, under existing laws, no payment can be made: Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the proper disbursing officer compute and pay to the said volunteers compensation from the day of their organization and acceptance as companies by the governor of the State of Ohio, as aforesaid, until the expiration of their term of service.

Volunteers to be paid from date of their organization and acceptance as companies by governor of State.

SEC. 2. *And be it further enacted,* That where the militia of other States are situated similarly with those of Ohio, the War Department pay them according to the provisions of the foregoing section.

Approved, July 24, 1861.

[12 Stat. L., p. 274.]

AN ACT to refund duties on arms imported by States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and is hereby, authorized to refund, out of any money in the Treasury not otherwise appropriated, the duties paid on arms imported by States, under the conditions and subject to the limitation of the act approved the tenth day of July, eighteen hundred and sixty-one, entitled "An act to refund and remit the duties on arms imported by States."

Duties paid on arms imported by States to be refunded.

Approved, July 25, 1861.

[12 Stat. L., p. 375.]

AN ACT in addition to an act to refund and remit the duties on arms imported by States, approved July ten, eighteen hundred and sixty-one.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the authority given to the Secretary of the Treasury to refund and remit the duties and imposts on all arms imported into the United States by or for the account of any State as provided in the act to which this is an addi-

Duties on arms, etc., extension of time for remitting.

Provido.

tion shall extend to arms for which orders or contracts were made prior to the first day of January, eighteen hundred and sixty-two: *Provided*, That said Secretary shall have satisfactory proofs exhibited to him that the said arms were actually purchased in a foreign country for account of a State, and that the price paid for the same by the State was only the first cost, and the usual and customary charges attending the purchase and importation of the same, exclusive of duty.

Approved, April 2, 1862.

[12 Stat. L., p. 264.]

[Extract from an act making additional appropriations for the support of the Army for the fiscal year ending June thirtieth, eighteen hundred and sixty-two, and so forth.]

Refunding to
States expenses
of volunteers.

For amount required to refund to the States expenses incurred on account of volunteers called into the field, ten million dollars.

Approved, July 17, 1861.

[12 Stat. L., p. 276.]

AN ACT to indemnify the States for expenses incurred by them in defence of the United States.

States to be in-
demnified for ex-
penses incurred
in defence of
United States.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State, or to his duly authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury.

Approved, July 27, 1861.

[12 Stat. L., p. 345.]

[Extract from an act making additional appropriations for the support of the Army for the year ending thirtieth of June, eighteen hundred and sixty-two.]

* * * * *

Refunding to
States, etc.

For amount required to refund to the States expenses incurred on account of volunteers called into the field, fifteen million dollars.

Approved, February 25, 1862.

[12 Stat. L., p. 615.]

A RESOLUTION declaratory of the intent and meaning of a certain act therein named.

Whereas doubts have arisen as to the true intent and meaning of act numbered eighteen, entitled "An act to indemnify the States for expenses incurred by them in defence of the United States," approved July twenty-seven, eighteen hundred and sixty-one:

Be it resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That the said act shall be construed to apply to expenses incurred as well after as before the date of the approval thereof.

Indemnity to
States for war
expenses.

Approved, March 8, 1862.

[12 Stat. L., p. 616.]

A RESOLUTION to authorize the Secretary of War to accept moneys appropriated by any State for the payment of its volunteers, and to apply the same as directed by such State.

Resolved by the Senate and House of Representatives of the United States of America in Congress assembled, That if any State during the present rebellion shall make any appropriation to pay the volunteers of that State, the Secretary of War is hereby authorized to accept the same, and cause it to be applied by the paymaster-general to the payments designated by the legislative act making the appropriation, in the same manner as if appropriated by act of Congress; and also to make any regulations that may be necessary for the disbursement and proper application of such funds to the specific purpose for which they may be appropriated by the several States.

Appropriations
of States for vol-
unteers, how ap-
plied.

Approved, March 19, 1862.

Schedule of private acts relating to State war claims (war of 1861-1865).

State.	Date of act.	Statute and page.
Pennsylvania.....	¹ Apr. 12, 1866	14 Stat., 32
Missouri.....	Apr. 17, 1866	14 Stat., 38
West Virginia.....	June 21, 1866	14 Stat., 68
Vermont.....	June 23, 1866	14 Stat., 361
Iowa.....	² July 25, 1866	14 Stat., 247
Indiana and Ohio.....	³ Mar. 29, 1867	15 Stat., 9
Colorado.....	July 25, 1868	15 Stat., 175
Iowa.....	Mar. 3, 1869	15 Stat., 310
Kentucky.....	June 8, 1872	17 Stat., 346
Connecticut.....	do.....	17 Stat., 343
Do.....	Mar. 3, 1873	17 Stat., 605
Delaware and Maryland.....	Mar. 3, 1875	18 Stat., 390
Missouri.....	Jan. 27, 1879	20 Stat., 266
Kentucky.....	Mar. 3, 1881	21 Stat., 513
Massachusetts.....	July 7, 1884	23 Stat., 204
Missouri.....	Apr. 19, 1890	26 Stat., 57

¹ Examined and settled by Secretary of War.

² Included authority to examine and report upon claims of the State for raising troops to defend the State against bushwhackers and Indians.

³ Expenses "Morgan raid."

[NOTE.—The act approved July 27, 1861, was general in application as relating to this class of claims furnishing to the accounting officers of the Treasury authority for their settlement.]

Statement of amounts refunded to States for expenses incurred in raising volunteers for War of the Rebellion, paid through the office of the Second Auditor.

State.	Date of payment.	No. of warrant.	Amount paid to States.	Total.
New Hampshire.....	June 15, 1863	8436	\$450.00	\$450.00
Massachusetts.....	Apr. 18, 1862	8565	7,608.88	7,608.88
	Apr. 13, 1863	8750	191,288.46	
New York.....	Apr. 19, 1864	5780	5,787.65	198,938.52
	July 16, 1864	7158	1,882.41	
New Jersey.....	Dec. 18, 1883	2589	46,042.93	
	Jan. 19, 1865	1342	50,816.51	96,859.44
Pennsylvania.....	June 18, 1866	8447	667,074.35	667,074.35
	Apr. 17, 1862	8477	68,701.60	
	July 14, 1862	838	74,506.95	
	Nov. 7, 1862	2795	61,439.45	
	do.....	2796	2,707.91	
	Dec. 8, 1862	3408	72,445.80	
	Jan. 8, 1863	4017	237,269.30	
	Apr. 1, 1863	6443	23,207.64	
	do.....	6444	49,122.20	
	May 2, 1863	7298	17,928.98	
	July 8, 1863	8976	47,594.30	
	Aug. 5, 1863	9569	38,548.76	
Indiana.....	Sept. 27, 1863	527	53,971.55	1,073,208.51
	Nov. 7, 1863	1932	41,361.88	
	Apr. 13, 1864	5625	50,217.17	
	Apr. 23, 1864	5915	16,933.39	
	Apr. 15, 1864	5654	47,355.62	
	Apr. 19, 1864	5786	27,404.56	
	June 20, 1864	6685	64,382.26	
	Jan. 22, 1864	8466	32,000.00	
	June 20, 1864	6686	13,273.82	
	July 23, 1864	7317	3,026.79	
	Feb. 14, 1866	7352	5,902.55	
	Apr. 9, 1866	7813	74.75	
Minnesota.....	Dec. 18, 1866	5168	23,859.28	
	Dec. 16, 1863	2577	276.75	276.75
Total.....				2,044,416.45

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof.

MAINE.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	Apr. 25, 1862.....	\$1,075,274.36	\$917,539.08	\$226,780.22
2	July 28, 1862.....	15,795.25		
3	July 22, 1863.....	53,250.29		
4	Feb. 25, 1867.....	157,251.88		
5	Aug. 8, 1868.....	6,728.96		
6	June 19, 1882.....	22,709.30		
	Total.....	1,331,010.04	1,027,654.03	303,356.01

NEW HAMPSHIRE.

1	Apr. 14, 1862.....	\$92,046.91	\$799,443.84	\$80,039.87
2	May 12, 1862.....	787,436.80		
3	Aug. 19, 1863.....	440,228.69		
4	Dec. 20, 1865.....	29,975.75		
5	Jan. 23, 1866.....	25,877.84		
6	May 10, 1867.....	7,269.42		
7	Sept. 11, 1868.....	17,823.99		
8	Jan. 22, 1869.....	6,832.02		
9	Feb. 26, 1873.....	5,099.69		
	Total.....	1,412,591.11	1,011,292.08	401,299.03

¹ Bounty.

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued.

VERMONT.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	Mar. 8, 1862.....	\$623,831.61	\$566,614.30	\$57,217.31
2	Apr. 7, 1862.....	72,028.62	71,771.12	257.50
3	Apr. 16, 1864.....	32,402.69	31,207.26	1,195.43
4	May 17, 1867.....	47,119.06	42,432.13	4,687.83
5	do.....	18,788.04	18,788.04	.....
6	July 11, 1868.....	46,169.45	46,169.45	.....
7	Sept. 24, 1868.....	30,077.62	29,166.45	911.17
8	do.....	6,672.20	6,382.85	289.35
9	do.....	22,750.00	22,428.53	321.47
10	do.....	4,065.02	3,755.75	309.27
11	Oct. 3, 1868.....	4,876.56	796.69	79.87
12	June 17, 1871.....	19,892.04	18,271.08	1,620.96
13	Feb. 29, 1872.....	61.45	61.45	.....
	Total.....	924,735.26	857,845.10	66,890.16

MASSACHUSETTS.

1	Mar. —, 1862.....	\$1,316,344.79	\$1,313,378.25	\$2,966.54
2	July 2, 1862.....	1,848,783.06	1,845,472.35	3,310.71
3	Sept. 22, 1863.....	199,962.67	195,781.05	4,201.62
4	Nov. 28, 1864.....	101,492.46	100,726.43	766.03
5	May 1, 1865.....	35,163.52	35,163.52	.....
6	Sept. 23, 1868.....	33,498.29	33,482.79	15.50
7	Mar. 9, 1869.....	216,464.17	212,751.72	3,712.45
8	Jan. 10, 1883.....	11,754.12	11,754.12	.....
9	June 13, 1883.....	437,389.39	270,379.25	² 167,008.14
10	Oct. 30, 1884.....	141,656.56	85,125.54	56,531.02
	Total.....	4,342,527.03	4,104,015.02	238,512.01

RHODE ISLAND.

1	Mar. 4, 1863.....	\$594,271.26	\$589,614.99	² \$4,656.27
2	May 18, 1867.....	155,252.02	154,878.95	373.07
3	Dec. 9, 1867.....	6,966.18	6,896.72	69.46
4	Sept. 17, 1868.....	6,122.53	6,012.53	110.00
	Total.....	762,611.99	757,403.19	5,208.80

CONNECTICUT.

1	Mar. 14, 1862.....	\$1,543,432.92	\$1,484,163.46	⁴ \$59,269.46
2	Apr. 16, 1863.....	357,297.72	350,707.19	6,590.53
3	May 30, 1865.....	75,805.95	71,701.90	4,104.05
4	Apr. 25, 1866.....	22,216.91	22,211.57	5.34
5	Apr. 3, 1871.....	40,653.19	18,002.21	12,650.98
6	Apr. 10, 1871.....	19,154.89	19,135.12	19.77
7	May 29, 1871.....	67,442.92	24,062.50	42,480.42
8	June 15, 1871.....	129,151.44	129,128.16	23.28
9	May 8, 1872.....	14,975.94	14,975.94	.....
10	Apr. 30, 1879.....	14,831.55	9,399.59	5,431.96
11	June 24, 1881.....	6,071.60	6,071.60	.....
	Total.....	2,291,135.03	2,160,459.24	130,675.79

¹ St. Albans raid, Oct., 1864.² Part coast defense.³ \$2,266.35 interest.⁴ \$41,363.83 interest.

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued.

NEW YORK.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of	Amount disallowed.
1	May 22, 1862.....	\$2,782,688.42	\$2,777,903.18	1 \$172,576.28
2	July 31, 1862.....	167,791.04		
3	Dec. 2, 1867.....	281,845.86	267,945.25	13,900.61
4	Jan. 2, 1872.....	364,107.07	313,064.83	51,062.24
5	Sept. 2, 1872.....	866,413.13	513,411.43	353,001.70
6	Dec. 3, 1873.....	341,680.10	115,461.50	226,118.60
7	June 30, 1874.....	197,537.76	40,558.31	156,979.45
8	July 23, 1879.....	21,956.11	7,460.00	14,496.11
9	June 13, 1883.....	78,101.83	64,729.28	13,372.55
10	July 2, 1890.....	9,066.65	6,655.55	2,411.10
11	Dec. 28, 1891.....	65,624.24	(²)	.....
12	Jan. 3, 1894.....	6,324.24	(³)	.....
Total.....		5,183,036.45	4,107,179.33	1,003,908.64

NEW JERSEY.

1	Oct. 14, 1861.....	\$175,634.08	\$159,258.25	\$16,375.83
2	July 17, 1862.....	311,855.37	310,166.88	1,688.49
3	July 29, 1862.....	31,978.96	31,975.96	3.00
4	July 29, 1865.....	33,129.33	33,129.33	.....
5	Sept. 5, 1865.....	2,094.38	2,094.38	.....
6	Sept. 15, 1865.....	602,002.43	600,419.63	1,582.80
7	Sept. 18, 1865.....	251.25	251.25	.....
8	Nov. 29, 1865.....	30,381.25	30,256.25	125.00
9	Nov. 1, 1866.....	14,175.23	14,171.23	4.00
10	Mar. 5, 1868.....	93,944.25	81,648.54	12,295.71
11	Nov. 20, 1868.....	21,196.44	21,193.89	2.55
12	June 9, 1870.....	36,975.01	34,541.86	2,433.15
13	June 13, 1870.....	6,906.84	6,772.34	134.60
14	July 16, 1870.....	1,479.72	1,479.72	.....
15	Jan. 7, 1871.....	6,704.50	6,503.25	201.25
16	June 16, 1871.....	67,035.27	64,940.55	2,094.72
17	Feb. 15, 1887.....	2,637.00	(⁴)	.....
Total.....		1,438,381.41	1,398,803.31	36,941.10

PENNSYLVANIA.

1	Mar. 1, 1862.....	\$1,182,997.22	\$1,181,782.94	\$1,214.28
2	June 11, 1862.....	854,337.20	834,856.92	19,480.28
3	Feb. 20, 1863.....	81,064.91	78,532.60	2,532.31
4	May 4, 1870.....	257,933.18	216,301.14	41,632.04
5	June 30, 1870.....	762,127.91	677,659.29	84,468.62
6	May 25, 1871.....	33,737.77	31,780.68	1,957.09
7	June 18, 1874.....	30,163.66	27,657.07	2,506.59
8	June 29, 1874.....	9,819.30	8,064.21	1,755.09
9	June 30, 1874.....	100,780.49	22,113.43	78,667.06
10	July 25, 1881.....	131,239.25	94,569.15	36,670.10
11	Nov. 20, 1882.....	75,726.10	33,766.58	41,959.52
12	Apr. 21, 1884.....	14,018.14	4,378.30	9,639.84
13	Dec. 5, 1885.....	4,921.04	3,949.53	971.51
14	Feb. 2, 1887.....	1,300.46	1,001.39	299.07
15	Apr. 18, 1889.....	14,356.39	7,546.83	6,809.56
16	Dec. 5, 1892.....	⁵ 14,431.80	895.65	13,536.15
Total.....		3,568,974.82	3,224,855.71	344,119.11

¹ The claim of \$131,188.02, interest, is pending in the Supreme Court of the United States on appeal from Court of Claims.

² Is additional claim for interest; no action.

³ No action.

⁴ Claim No. 17 withdrawn by State Feb. 17, 1887, and refiled May 4, 1894; no action; awaiting further evidence.

⁵ Pending in second comptroller's office.

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued

DELAWARE.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	July 27, 1864.....	\$3,019.20	\$3,019.20	.....
2	May 1, 1877.....	75,166.63	28,969.76	\$46,196.87
	Total.....	78,185.83	31,988.96	46,196.87

MARYLAND.

1	Jan. 3, 1866.....	\$23,979.72	\$16,692.05	\$7,287.67
2	May 8, 1872.....	10,996.77	1,703.21	9,293.56
3	Apr. 30, 1874.....	78,812.60	66,523.74	12,288.86
4	Sept. 11, 1876.....	65,337.40	51,362.64	13,974.76
	Total.....	179,126.49	136,281.64	42,844.85

VIRGINIA.

1	Mar. 17, 1862.....	\$42,182.01	\$40,072.31	\$2,109.70
2	Oct. 16, 1865.....	11,930.46	8,397.66	3,532.80
	Total.....	54,112.47	48,469.97	5,642.50

WEST VIRGINIA.

1	Jan. 13, 1868.....	\$456,879.03	\$456,658.03	\$221.00
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KENTUCKY.

1	Mar. 17, 1862.....	\$753,752.47	\$752,888.44	\$864.03
2	Mar. 21, 1862.....	34,457.00	31,860.55	2,596.45
3	Aug. 4, 1862.....	340,478.63	332,408.58	8,070.05
4	Mar. 19, 1863.....	671,257.05	648,441.48	22,815.57
5	Nov., 1863.....	304,638.46	296,344.49	8,293.97
6	Sept. 16, 1864.....	319,788.90	312,536.09	7,252.81
7	Mar. 27, 1865.....	47.00	.....	47.00
8	Aug. 8, 1866.....	193,697.71	187,888.54	5,809.17
9	..... do	132,451.01	123,615.35	8,835.66
10	Sept. 1, 1866.....	582,692.43	579,454.28	3,238.15
11	Mar. 26, 1867.....	226,842.96	199,871.75	26,971.21
12	Feb. 10, 1873.....	70,260.75	56,001.17	14,259.58
14	Dec. 28, 1877.....	190,650.00	.....	190,650.00
15	Jan. 23, 1879.....	973,701.62	.....	¹ 973,701.62
	Total.....	4,794,715.99	3,521,310.72	1,273,405.27

¹ Interest.

No. 13 omitted; not rebellion war claim; canal toll case, Green and Barren Rivers.

Statement in relation to the claims of the several States against the United States for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued.

OHIO.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	Nov. 21, 1861.....	\$29,980.01	\$25,490.72	\$4,489.29
2	June 21, 1862.....	1,702,440.79	1,699,179.43	3,261.36
3	Sept. 26, 1862.....	88,709.22	59,857.10	28,852.12
4	Dec. 27, 1862.....	358,413.14	356,617.60	1,795.54
5	Aug. 18, 1863.....	60,904.41	53,033.30	7,871.11
6	Nov. 28, 1863.....	4,648.77	4,648.77	.....
7	Feb. 13, 1866.....	155,890.36	153,150.88	2,739.48
8	July 19, 1867.....	22,556.57	22,341.60	214.97
9	Sept. 19, 1867.....	1,274,924.44	266,282.78	8,641.60
10	Nov. 27, 1867.....	28,259.55	28,259.55	.....
11	Jan. 2, 1868.....	51,649.28	49,757.95	1,891.33
12	May 3, 1869.....	247,558.08	204,861.01	42,697.07
13	Nov. 29, 1869.....	39,064.71	39,032.11	32.60
14	May 4, 1870.....	13,716.94	9,267.61	4,449.33
15	Feb. 6, 1871.....	2,503.28	2,450.68	52.60
15½	Aug. 3, 1864.....	59,449.67	57,368.77	2,080.90
16	May 8, 1871.....	50,928.78	41,156.09	9,772.69
17	June 8, 1871.....	17,305.67	16,412.23	893.44
18	June 24, 1872.....	49,512.79	38,644.20	10,868.59
19	Aug. 11, 1873.....	36,216.72	32,604.21	36,012.51
20	July 6, 1875.....	89,981.67	88,127.62	1,854.05
21	Jan. 13, 1881.....	53,087.44	22,977.82	30,109.62
22	May 11, 1881.....	452,247.89	.....	* 452,247.89
23	June 12, 1883.....	4,519.26	2,856.60	1,662.66
24	.....do.....	19,678.68	15,594.78	4,083.90
25	Sept. 19, 1883.....	30,426.72	30,321.22	105.50
26	Oct. 25, 1886.....	21,809.96	.....	21,809.96
27	July 26, 1890.....	5,779.51	2,557.70	3,221.81
28	Oct. 2, 1890.....	2,531.83	2,519.33	12.50
Total.....		3,974,696.14	3,325,371.56	649,324.58

MICHIGAN.

1	Apr. —, 1862.....	\$570,839.13	\$562,945.59	\$7,893.54
2	July 28, 1862.....	62,153.16	61,455.62	697.54
3	Sept. 29, 1865.....	90,326.13	75,471.51	14,854.62
4	Apr. 23, 1868.....	19,174.76	19,139.91	34.85
5	Oct. 8, 1868.....	30,531.70	24,707.89	5,824.01
6	Feb. 14, 1870.....	59,993.00	59,688.00	305.00
7	Apr. 27, 1877.....	1,579.42	347.80	1,231.62
8	Oct. 20, 1880.....	4,596.75	1,675.58	2,921.19
9	June 11, 1883.....	364,574.27	43,845.95	* 320,728.32
Total.....		1,203,768.32	849,277.43	354,490.89

ILLINOIS.

1	Mar. 1, 1862.....	\$2,991,559.58	\$3,779,187.76	\$24,262.13
2	June 9, 1862.....	544,145.70		
3	June 23, 1862.....	237,994.44		
4	Sept. 2, 1862.....	29,750.17		
5	Dec. 19, 1865.....	55,902.19	52,812.13	3,090.06
6	{ Oct. 14, 1867.....	693,091.92	197,874.85	* 495,217.07
7	{ June 14, 1869.....	.....	.....	.....
Total.....		4,574,298.51	4,047,771.06	526,527.45

¹ Expenses Morgan paid.

² Interest.

³ \$320,488.32 interest.

⁴ Interest and discount.

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued.

WISCONSIN.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	Feb. 26, 1862	\$215,962.03	\$1,070,890.94	\$70,902.87
2	May 19, 1862	133,245.89		
3	June 12, 1862	97,080.83		
4	.....do.....	171,820.10	
5	July 9, 1862	253,010.08		
6	Sept. 2, 1862	173,133.91		
7	Apr. 28, 1863	37,246.65		
8	Dec. 9, 1863	27,215.87		
9	Apr. 30, 1866	33,078.45		
Total		1,141,793.81	1,070,890.94	70,902.87

INDIANA.

1	Aug. 2, 1861	\$1,053,689.51	\$950,460.54	\$103,228.97
2	Mar. 20, 1862	46,379.56	36,701.18	9,678.38
3	July 29, 1862	514,740.05	442,887.16	71,852.89
5	Feb. 27, 1865	103,877.63	83,492.51	20,385.12
6	July 10, 1865	372,730.39	275,560.68	97,169.71
7	Dec. 17, 1866	178,680.04	99,059.91	79,620.13
8	June 8, 1868	606,979.41	.....	1,606,979.41
9	.....do.....	1,331.42	.....	1,331.42
10	Nov. 14, 1868	125,721.80	62,399.65	63,322.15
11	Oct. 8, 1869	* 481,178.24	474,497.10	6,681.14
Total		3,485,308.05	2,425,058.73	1,060,249.32

No. 4 withdrawn.

MINNESOTA.

1	July 19, 1862	\$17,821.16	\$16,291.84	\$1,529.32
2	Mar. 18, 1863	3,938.86	3,684.99	253.87
3	July 28, 1864	3,373.15	3,373.15	.....
4	Dec. 14, 1866	751.51	467.70	283.81
5	.....do.....	3,911.14	3,761.14	150.00
6	.....do.....	11,618.11	11,503.61	114.50
7	Apr. 6, 1868	32,678.97	32,178.47	500.50
Total		74,092.90	71,260.90	2,832.00

IOWA.

1	Feb. —, 1862	\$30,824.51	\$30,824.51	.....
2	Apr. 15, 1863	50,287.90	593,064.89	\$23,654.38
3	May 21, 1863	566,451.37		
4	Nov. 26, 1867	18,988.84	18,988.84	.....
5	Jan. 7, 1869	166,574.51	157,842.10	8,732.41
6	Apr. 24, 1869	229,848.23	229,827.39	20.84
7	Dec. 14, 1869	27,779.42	27,493.01	286.41
8	Jan. 10, 1874	3,759.16	3,759.16	.....
9	June 20, 1890	789.15	633.94	155.21
Total		1,095,303.09	1,062,453.84	32,849.25

* \$433,112.03 interest and discount.

* Expenses Morgan raid.

Statement in relation to the claims of the several States against the United States, for the costs, charges, and expenses in aiding to maintain the "common defense"—War of the Rebellion, 1861-1865—filed under the act of Congress of July 27, 1861 (Stats., 276), and acts supplemental thereto or amendatory thereof—Continued.

MISSOURI.

No. of claim.	Date when filed.	Amount of claim.	Amount allowed and disposed of.	Amount disallowed.
1	Jan. 10, 1867.....	\$17,236,978.34	\$7,220,627.83	\$16,151.01
3	Dec. 21, 1874.....	¹ 2,382,132.67		
4	Apr. 5, 1890.....	438,351.72	234,594.10	203,757.62
5	May 26, 1890.....	996.37	996.37	
	Total.....	10,058,459.10	7,456,417.80	219,908.63

Claim No. 2, merged into No. 4.

NEBRASKA.

2	Sept. 7, 1868.....	\$122.09		\$122.09
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No. 1, war claim for expenses in suppressing Indian hostilities in the year 1864.

KANSAS.

1	Apr. 18, 1862.....	\$12,351.04	\$12,301.22	\$49.82
2	Aug. 2, 1872.....	337,054.38	² 337,054.38	
3	Jan. 24, 1878.....	470,726.15	369,926.02	100,800.13
	Total.....	820,131.57	719,281.62	100,849.95

OREGON.

2	Aug. 21, 1884.....	\$390,820.10		² \$390,820.10
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RECAPITULATION.

State.	No. of claims.	Amount of claims filed.	Amount allowed and disposed of.	Amount suspended and disallowed.	Interest and discount.
Maine.....	6	\$1,331,010.04	\$1,027,654.03	\$303,356.01	
New Hampshire.....	9	1,412,591.11	1,011,232.08	401,299.03	
Vermont.....	13	924,735.26	857,845.10	66,890.16	
Massachusetts.....	10	4,342,527.03	4,104,015.02	238,512.01	
Rhode Island.....	4	762,611.99	757,403.19	5,208.80	\$2,266.35
Connecticut.....	11	2,291,135.03	2,160,459.24	130,675.79	41,363.83
New York.....	12	5,183,036.45	4,107,179.33	1,003,908.64	196,812.26
New Jersey.....	17	1,438,381.41	1,398,803.31	36,941.10	
Pennsylvania.....	16	3,568,974.82	3,224,855.71	344,119.11	
Delaware.....	2	78,185.83	31,988.96	46,196.87	
Maryland.....	4	179,126.49	136,281.64	42,844.85	
Virginia.....	2	54,112.47	48,469.97	5,642.50	
West Virginia.....	1	456,879.03	456,658.03	221.00	
Kentucky.....	15	4,794,715.99	3,521,310.72	1,273,405.27	973,701.62
Ohio.....	29	3,974,696.14	3,325,371.56	649,324.58	452,247.89
Michigan.....	9	1,203,768.32	849,277.43	354,490.83	320,488.32
Illinois.....	7	4,574,298.51	4,047,771.05	526,527.45	433,112.03
Wisconsin.....	9	1,141,793.81	1,070,890.94	70,902.87	
Indiana.....	10	3,485,308.05	2,425,058.73	1,060,249.32	606,979.41
Minnesota.....	7	74,092.90	71,260.90	2,832.00	
Iowa.....	9	1,035,303.09	1,062,453.84	32,849.25	
Missouri.....	4	10,058,459.10	7,456,417.80	219,908.63	
Nebraska.....	1	122.09		122.09	
Kansas.....	3	820,131.57	719,281.62	100,849.95	
Oregon.....	1	390,820.10		390,820.10	132,183.29
Total.....	211	53,636,816.63	43,872,000.21	7,308,098.27	3,159,155.00

¹ No authority to settle.

² Repelling raid of Gen. Price in 1864.

³ Of the amount disallowed \$132,183.29 is interest.

Amount of claims allowed and disposed of by Third Auditor.....	\$43, 872, 000. 21	Statement of claims allowed and paid and suspended and disallowed, etc.
Amount of claims allowed and paid by Second Auditor.....	2, 044, 416. 45	
Amount of claims suspended and disallowed.....	7, 308, 098. 27	
Amount of claims—no action.....	2, 456, 718. 15	

Total amount of claims filed..... 55, 681, 233. 08

NOTE.—The Secretary of the Treasury referred the claim of the State of New York for an allowance of interest on moneys borrowed in raising and equipping troops, under section 1063, Revised Statutes. The Court of Claims rendered judgment in favor of the State of New York for \$144,114. ²⁴/₁₀₀, mandate of Supreme Court. (See 26 C. Cls. Rpts., p. 468; 160 U. S. Rpts., p. 598; 31 C. Cls. Rpts., p. 276.)

NOTE.—By act approved April 12, 1866, entitled "An act to reimburse the State of Pennsylvania for moneys advanced Government for war purposes," \$800,000 was appropriated to supply a deficiency in paying the Army under the act of March 14, 1864, and to reimburse the State of Pennsylvania for money expended for payment of militia in the service of the United States.

The act approved June 20, 1878, "making appropriations for sundry civil expenses of the Government for the year ending June 30, 1879, and for other purposes," contains the following clause:

"Refunding to States expenses incurred in raising volunteers: To indemnify the States for expenses incurred by them in enrolling, equipping, and transporting troops for the defense of the United States during the late insurrection, to wit: For the State of New York, \$82,736.78; for the State of Pennsylvania, \$29,527.23; in all, \$112,264.01."

By act approved April 17, 1866, the President was authorized by and with the advice and consent of the Senate, to appoint three commissioners to ascertain the amount of moneys expended by the State of Missouri in enrolling, equipping, subsisting, and paying such State forces as had been called into the service in said State since 24th of August, 1861, to act in concert with the United States forces in suppressing the rebellion. Said commissioners were required to proceed, subject to regulations to be prescribed by the Secretary of War, at once to examine all items of expense made by said State for the purpose, subject to certain conditions and limitations mentioned, but no allowance was authorized to be made for any troops which did not perform actual military service in full concert and cooperation with the authorities of the United States, and subject to their orders.

By act approved June 8, 1872, the Secretary of the Treasury was directed to cause to be examined, settled, and paid any proper claims of the State of Kentucky for money expended in enrolling, equipping, subsisting, and paying State forces of Kentucky called into service in said State after August 24, 1861, to act in concert with the United States forces in suppressing the rebellion, settlement to be made upon the principles and conditions and under the limitations provided in the act of Congress approved April 17, 1866, to reimburse the State of Missouri for moneys expended for like purposes.

Statement of number of men called for by the President of the United States, and number furnished by each State, Territory, and District of Columbia, from April 15, 1861, to close of War of the Rebellion.

States, etc.	Call of Apr. 15, 1861, for 75,000 militia for 3 months.		Call of May 3, 1861 (confirmed by act approved Aug. 6, 1861), and under acts approved July 22 and 25, 1861, for 500,000 men.					
	Quota.	Men furnished.	Men furnished for—				Total.	
			Quota.	6 months.	1 year.	2 years.		3 years.
Maine.....	780	771	17,560				18,104	18,104
New Hampshire.....	780	779	9,234				8,338	8,338
Vermont.....	780	782	8,950				9,508	9,508
Massachusetts.....	1,560	3,736	34,868				32,177	32,177
Rhode Island.....	780	3,147	4,955				6,286	6,286
Connecticut.....	780	2,402	13,057				10,865	10,865
New York.....	13,280	13,906	109,056			30,950	89,281	120,231
New Jersey.....	3,123	3,123	19,152				11,523	11,523
Pennsylvania.....	12,500	20,175	82,825				85,160	85,160
Delaware.....	780	775	3,145				1,826	1,826
Maryland.....	3,123		15,578				9,355	9,355
West Virginia.....	2,340	900	8,497				12,757	12,757
District of Columbia.....		4,720	1,627				1,795	1,795
Ohio.....	10,153	12,357	67,365		863		83,253	84,116
Indiana.....	4,683	4,686	38,832		1,688		59,643	61,341
Illinois.....	4,688	4,820	47,785				81,952	81,952
Michigan.....	780	781	21,357				23,546	23,546
Wisconsin.....	780	817	21,753				25,499	25,499
Minnesota.....	780	930	4,899		1,167		5,770	6,937
Iowa.....	780	968	19,316				21,987	21,987
Missouri.....	3,123	10,591	31,544	2,715	199		22,324	25,238
Kentucky.....	3,123		27,237		5,129		29,966	35,096
Kansas.....		650	3,235				6,953	6,953
Tennessee.....	1,560							
Arkansas.....	780							
North Carolina.....	1,560							
Nebraska.....					91			91
Total.....	73,391	91,816	611,827	2,715	9,147	30,950	657,868	700,690

States, etc.	Men furnished in May and June, 1862, by special authority, for 3 months (no quotas).	Call of July 2, 1862, for 300,000 men for 3 years.		Call of Aug. 4, 1862, for 300,000 militia for 9 months.		Men furnished under President's proclamation of June 15, 1863, for militia for 6 months (no quotas).
		Quota.	Men furnished.	Quota.	Men furnished.	
Maine.....		9,609	6,644	9,609	7,620	
New Hampshire.....		5,053	6,390	5,053	1,736	
Vermont.....		4,898	4,369	4,898	4,781	
Massachusetts.....		19,080	16,519	19,080	16,685	103
Rhode Island.....		2,712	2,742	2,712	2,059	
Connecticut.....		7,145	9,195	7,145	5,602	
New York.....	8,588	59,705	78,904	59,705	1,781	
New Jersey.....		10,478	5,499	10,478	10,787	
Pennsylvania.....		45,321	30,891	45,321	32,215	3,708
Delaware.....		1,720	2,508	1,720	1,799	
Maryland.....		8,532	3,586	8,532		1,615
West Virginia.....		4,650	4,925	4,650		1,148
District of Columbia.....		890	1,167	890		
Ohio.....		36,858	58,325	36,858		2,736
Indiana.....	1,723	21,250	30,359	21,250	337	3,767
Illinois.....	4,696	26,148	58,689	26,148		
Michigan.....		11,686	17,656	11,686		
Wisconsin.....		11,904	14,472	11,904	958	
Minnesota.....		2,681	4,626	2,681		
Iowa.....		10,570	24,438	10,570		
Missouri.....		17,269	28,324	17,269		1,324
Kentucky.....		14,905	6,463	14,905		
Kansas.....		1,771	2,936	1,771		
Nebraska.....			1,838	1,228		
Total.....		15,007	334,835	334,835	87,588	16,361

¹ Furnished in November, 1864.

Statement of number of men called for by the President of the United States, and number furnished by each State, Territory, and District of Columbia, from April 15, 1861, to close of War of the Rebellion—Continued.

States, etc.	Calls of Oct. 17, 1863 (which embrace men raised by draft of 1863), and Feb. 1, 1864, for 500,000 men for 3 years.				Call of Mar. 14, 1864, for 200,000 men for 3 years.			
	Quota.	Men furnished.	Paid commutation.	Total.	Quota.	Men furnished.	Paid commutation.	Total.
Maine.....	11,803	11,958	1,986	13,944	4,721	7,042		7,042
New Hampshire.....	6,469	6,406	571	6,977	2,588	2,844	121	2,965
Vermont.....	5,751	6,726	1,885	8,611	2,300	1,601	89	1,690
Massachusetts.....	26,597	17,711	3,703	21,414	10,639	17,322	1,615	18,937
Rhode Island.....	3,469	3,223	463	3,686	1,388	1,906		1,906
Connecticut.....	7,919	10,326	1,513	11,839	3,168	5,294		5,294
New York.....	81,993	59,839	15,912	75,751	32,794	41,940	2,267	44,207
New Jersey.....	16,759	9,187		9,187	6,704	9,550	4,170	13,720
Pennsylvania.....	64,979	36,723	17,672	54,395	25,993	35,036	10,046	45,082
Delaware.....	2,463	2,138	435	2,573		652	961	1,603
Maryland.....	10,794	6,244	1,106	7,350	4,817	9,365	2,528	11,903
West Virginia.....	5,127	3,988		3,988	2,051	3,857		3,857
District of Columbia.....	4,286	4,570	318	4,888	1,702	1,142		1,142
Ohio.....	51,465	32,809		32,809	20,586	31,193	6,290	37,483
Indiana.....	32,521	23,023		23,023	13,008	14,862		14,862
Illinois.....	46,309	28,818		28,818	18,524	25,055		25,055
Michigan.....	19,553	17,086	1,644	19,330	7,821	7,344	323	7,667
Wisconsin.....	19,852	10,389	5,080	15,469	7,941	10,314		10,314
Minnesota.....	5,451	3,054		3,054	2,469	2,469	1,027	3,496
Iowa.....	16,097	8,292		8,292	6,439	11,579		11,579
Missouri.....	9,813	3,823		3,823	3,925	10,137		10,137
Kentucky.....	14,471	4,785		4,785	5,789	6,488	3,241	9,689
Kansas.....	3,523	5,374		5,374	1,409	2,563		2,563
Total.....	467,434	317,092	52,288	369,380	186,981	259,515	32,678	292,193

States, etc.	Militia for 100 days mustered into service between Apr. 23 and July 18, 1864.		Call of July 18, 1864, for 500,000 men (reduced by excess of credits on previous calls).						
			Men furnished for—						Total.
	Quota.	Men furnished.	Quota.	1 year.	2 years.	3 years.	4 years.	Paid commutation.	
Maine.....			11,116	8,320	131	2,590	1	11	11,053
New Hampshire.....		167	4,648	1,921	25	4,027			5,973
Vermont.....			2,665	1,861	18	2,081			3,971
Massachusetts.....	4,000	6,809	21,965	6,990	108	24,641	11		31,739
Rhode Island.....			1,423	1,223	196	891			2,310
Connecticut.....			5,583	493	20	10,318	24	2	10,857
New York.....	12,000	5,640	77,539	45,089	2,128	36,547	74	5	83,843
New Jersey.....		769	14,431	9,587	1,184	4,337		11	15,119
Pennsylvania.....	12,000	7,675	49,993	44,489	433	10,416	198	171	55,707
Delaware.....			2,184	1,558	9	593	15		2,175
Maryland.....		1,297	10,947	6,198	246	3,727	64	31	10,266
West Virginia.....			2,717	1,726	28	202			1,956
District of Columbia.....			2,386	979	59	937	343	19	2,337
Ohio.....	30,000	36,254	27,001	25,431	748	4,644		176	30,999
Indiana.....	20,000	7,197	25,662	18,099	597	7,158		690	26,544
Illinois.....	20,000	11,328	21,997	12,558	535	2,323		49	15,465
Michigan.....			12,098	5,960	57	6,492		23	12,532
Wisconsin.....	5,000	2,134	17,590	10,905	86	5,832		16	16,339
Minnesota.....			4,018	2,791	205	239		3	3,238
Iowa.....	10,000	3,901	5,749	3,995	60	168		67	4,290
Missouri.....			25,569	7,782	1,295	14,430			23,507
Kentucky.....			9,871	5,066	169	10,137		24	15,390
Kansas.....		441		29	3	319			351
Total.....	113,000	83,612	357,152	223,044	8,340	153,049	730	1,298	386,461

¹ Includes militia furnished for 6 months, 5,679; for 9 months, 2,311; for 1 year, 1,954—credited as 2,174 3 years' men.

² Furnished for 3 months.

Statement of number of men called for by the President of the United States, and number furnished by each State, Territory, and District of Columbia, from April 15, 1861, to close of War of the Rebellion—Continued.

Call of Dec. 19, 1864, for 300,000 men.							
States, etc.	Quota.	Men furnished for—					Total.
		1 year.	2 years.	3 years.	4 years.	Paid com- mutation.	
Maine.....	8,389	4,898	141	1,884	3	10	6,936
New Hampshire.....	2,072	492	9	775	28		1,304
Vermont.....	1,832	962	29	550	9		1,550
Massachusetts.....	1,306	1,535	43	2,349	2		3,929
Rhode Island.....	1,459	739	92	732			1,563
Connecticut.....		34	7	1,282	2		1,325
New York.....	61,076	9,150	1,645	23,321	67	13	34,196
New Jersey.....	11,695	6,511	1,075	3,627	155	15	11,283
Pennsylvania.....	46,437	26,666	204	3,903	44	282	31,099
Delaware.....	938	376	5	30			411
Maryland.....	9,142	3,236	430	1,275		3	4,944
West Virginia.....	4,431	2,114	8	415			2,537
District of Columbia.....	2,222	692	12	116	2	1	823
Ohio.....	26,027	21,712	641	2,214		13	24,580
Indiana.....	22,582	20,642	243	2,329		94	23,308
Illinois.....	32,902	25,940	356	2,022		6	28,324
Michigan.....	10,026	6,767	41	1,034		18	7,860
Wisconsin.....	12,356	9,666	15	240		1	9,922
Minnesota.....	3,636	2,689	12	68		2	2,771
Iowa.....		772	15	67			854
Missouri.....	13,984	3,161	44	1,002			4,207
Kentucky.....	10,481	1,987	7	5,609			7,603
Kansas.....	1,222	622	36	223		2	883
Total.....	284,215	151,363	5,110	54,967	312	460	212,212

States, etc.	Volunteers and militia furnished at various times for—								Total.
	60 days.	3 months.	100 days.	4 months.	6 months.	8 months.	1 year.	3 years.	
Tennessee.....			739				6,039	24,314	31,092
Arkansas.....					374		213	7,702	8,289
North Carolina.....								3,156	3,156
California.....								15,725	15,725
Nevada.....								1,080	1,080
Oregon.....				42				1,768	1,810
Washington.....								964	964
Colorado.....			1,156		186			3,561	4,903
Dakota.....								206	206
New Mexico.....		1,593			803			4,165	6,561
Alabama.....							1,447	1,129	2,576
Florida.....								1,290	1,290
Louisiana.....	296					373		4,555	5,224
Mississippi.....								545	545
Texas.....							499	1,466	1,965
Indian Nation.....								3,530	3,530
Colored troops ¹	1,749							91,692	93,441
Total.....	2,045	1,593	1,895	42	1,363	373	8,198	166,848	182,357

¹ Colored troops organized at various stations in the States in rebellion, embracing all not specifically credited to States, and which can not be so assigned.

Statement of number of men called for by the President of the United States, and number furnished by each State, Territory, and District of Columbia, from April 15, 1861, to close of War of the Rebellion—Continued.

States, etc.	Aggregate.				Aggregate reduced to a three-years' standard.
	Quota.	Men furnished.	Paid commutation.	Total.	
Maine.....	73,587	70,107	2,007	72,114	56,776
New Hampshire.....	35,897	33,937	692	34,629	30,849
Vermont.....	32,074	33,288	1,974	35,262	29,068
Massachusetts.....	139,095	146,730	5,318	152,048	124,104
Rhode Island.....	18,898	23,236	463	23,699	17,866
Connecticut.....	44,797	55,864	1,515	57,379	50,623
New York.....	507,148	448,850	18,197	467,047	392,270
New Jersey.....	92,820	76,814	4,196	81,010	57,908
Pennsylvania.....	385,369	337,936	28,171	366,107	265,517
Delaware.....	13,935	12,284	1,386	13,670	10,322
Maryland.....	70,965	46,638	3,678	50,316	41,275
West Virginia.....	34,463	32,068	.....	32,068	27,714
District of Columbia.....	13,973	16,534	338	16,872	11,506
Ohio.....	306,322	313,180	6,479	319,659	240,514
Indiana.....	199,788	196,363	784	197,147	153,576
Illinois.....	244,496	259,092	55	259,147	214,133
Michigan.....	95,007	87,364	2,008	89,372	80,111
Wisconsin.....	109,080	91,327	5,097	96,424	79,260
Minnesota.....	26,326	24,020	1,032	25,052	19,693
Iowa.....	79,521	76,242	67	76,309	68,630
Missouri.....	122,496	109,111	.....	109,111	86,530
Kentucky.....	100,782	75,760	3,265	79,025	70,832
Kansas.....	12,931	20,149	2	20,151	18,706
Tennessee.....	1,560	31,092	.....	31,092	26,394
Arkansas.....	780	8,289	.....	8,289	7,836
North Carolina.....	1,560	3,156	.....	3,156	3,156
California.....	.....	15,725	.....	15,725	15,725
Nevada.....	.....	1,080	.....	1,080	1,080
Oregon.....	.....	1,810	.....	1,810	1,673
Washington.....	.....	964	.....	964	964
Nebraska.....	.....	3,157	.....	3,157	2,175
Colorado.....	.....	4,903	.....	4,903	3,697
Dakota.....	.....	206	.....	206	206
New Mexico.....	.....	6,561	.....	6,561	4,432
Alabama.....	.....	2,576	.....	2,576	1,611
Florida.....	.....	1,290	.....	1,290	1,290
Louisiana.....	.....	5,224	.....	5,224	4,654
Mississippi.....	.....	545	.....	545	545
Texas.....	.....	1,965	.....	1,965	1,632
Indian Nation.....	.....	3,530	.....	3,530	3,530
Colored troops ¹.....	.....	93,441	.....	93,441	91,789
Total.....	2,763,670	2,772,408	86,724	2,859,132	2,320,272

¹ Colored troops organized at various stations in the States in rebellion, embracing all not specifically credited to States, and which can not be so assigned.

DECISION OF THE SECOND COMPTROLLER.

Claims of States for interest, etc.

The Second Comptroller of the Treasury in 1869 made the following decision:

Interest can in no case be allowed by the accounting officer upon claims against the Government either in favor of a State or an individual. But in cases where the claimant has been compelled to pay interest for the benefit of the Government, it then becomes a part of the principal of his claim, and as such is allowable. Such is the case of a State which has been obliged to raise money upon interest for the suppression of hostilities against which the United States should protect her. In such cases the amount of interest actually and necessarily paid will be allowed, without reference to the rate of it. (Sec. 997, Dec. 2, Comp. Ed. 1869, p. 137.)

DECISION OF THE COURT OF CLAIMS.

Where a State, being requested by the President to raise and equip troops for the service of the General Government, sells its interest-bearing bonds to raise money for that purpose, the interest paid by the State is a proper subject of indemnity under a statute which directs the accounting officers to refund "the costs, charges, and expenses properly incurred by said State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting troops." (*State of New York v. The United States*, 31 C. Cls. R., p. 459.)

LETTER FROM THE ACTING SECRETARY OF THE TREASURY, IN RESPONSE TO SENATE RESOLUTION, DATED JANUARY 28, 1895, THAT THE SECRETARY OF THE TREASURY BE DIRECTED TO ASCERTAIN FROM THE CLAIMS OF THE SEVERAL STATES NOW ON FILE IN THE TREASURY DEPARTMENT, UNDER ACT OF JULY 27, 1861 (12 STAT., 276), THE AMOUNTS DUE THEM FOR EXPENSES INCURRED IN RAISING TROOPS, AS PROVIDED BY THE ORDER OF THE SECRETARY OF THE TREASURY OF FEBRUARY 8, 1893, AND REPORT THE SAME TO THE SENATE.

TREASURY DEPARTMENT, *January 15, 1896.*

SIR: In compliance with the resolution of the Senate, dated January 28, 1895—

That the Secretary of the Treasury be, and is hereby, directed to cause to be ascertained, from the claims of the several States now on file in the Treasury Department, under act of July 27, 1861 (12 Stat., 276), the amounts due them for expenses incurred in raising troops, as provided for by the order of the Secretary of the Treasury, February 8, 1893, and to report the same to the Senate.

I have the honor to transmit herewith the information called for as furnished by the Auditor for the War Department:

Respectfully, yours,

S. WIKE, *Acting Secretary.*

THE PRESIDENT OF THE SENATE.

TREASURY DEPARTMENT,
OFFICE OF AUDITOR FOR THE WAR DEPARTMENT,
Washington, D. C., December 31, 1895.

SIR: I have the honor to return Senate resolution of January 28, 1895, which was referred to this office on February 2, 1895, for report.

The resolution directs the Secretary of the Treasury to cause to be ascertained, from the claims of the several States now on file in the Treasury Department, under act of July 27, 1861 (12 Stat., 276), the amounts due them for expenses incurred in raising troops, as provided

for by the order of the Secretary of the Treasury, February 8, 1893, and to report the same to the Senate.

The Secretary of the Treasury, by act of July 27, 1861, was directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State, or to his duly authorized agents, the costs, charges, and expense properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the insurrection against the United States, 1861-1865, to be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury.

Secretary Chase in 1861 prescribed a set of nine rules to govern in the preparation and settlement of these claims under the act of 1861. Rules 2 and 3 are as follows:

2. It is only for expenditures on account of troops, officers, or men that have been or may be mustered and received into or actually employed in the service of the United States that reimbursements will be made. Organizations raised, or attempted to be raised, but not mustered and received into nor actually employed in the service will not be recognized. Nor will any reimbursement be made by the United States of expenses incurred in organizing, equipping, and maintaining troops for State purposes or home guard, whether called out by State or other local authority, unless such troops were called out and such expenditures incurred at the request or under the authority of the President or the Secretary of War.

3. Personal expenses of commissioned officers in recruiting their companies prior to their being mustered into service will not be allowed; but commissioned officers may be allowed the same rates for subsistence and quarters (board and lodging) as privates from the date of enrollment until mustered into service. The necessary and actual traveling expenses of recognized military agents of the State, when accompanied by bills or particulars and receipts for payments, will be refunded.

Frequent controversies have arisen between the accounting officers and the representatives of the several States as to the true interpretation of these rules. Hitherto the accounting officers have steadily maintained that reimbursements under the law and the rules are necessarily limited to the cases in which officers and enlisted men had been actually accepted and mustered into the service of the United States, and that all claims on account of officers and enlisted men who failed to muster by reason of death, rejection on medical examination, or from other causes, whether intended for United States service or not, should be uniformly disallowed; that this interpretation is as broad as it should be, as it was not perceived how troops can be said to be "employed in aiding to suppress" before they are under the military command of the United States.

On the other hand, the representatives of the States have contended that however proper this construction seemed at the outset, it frequently worked inequity and hardship; that it is an inseparable incident to the preparation of troops on a large scale that some percentage of the men, after having been maintained for considera-

ble time and at considerable cost, will not for various reasons go into actual service, and that if the United States had conducted the business directly and by its own officers the percentage of such loss would have been fully as great as under the management by the different States.

In 1892 the States of Ohio, New York, Pennsylvania, and Kentucky applied to the Secretary of the Treasury for a modification of the rules, so that their application might be extended to the claims in question.

The Second Comptroller made two reports on the subject, dated November 21, 1892, and December 22, 1892, recommending that the rules be modified as proposed by the States (vide Exhibits A and B, herewith).

In addition, the following report was also made to the Secretary of the Treasury:

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY,
Washington, D. C., February 7, 1893.

SIR: Pursuant to your verbal request, I have the honor to report upon the advisability of changing the rules of Secretary Chase relating to the adjustment of State war claims:

First. By act of Congress of July 27, 1861, it was enacted "That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State or his duly authorized agents the cost, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers to be filed and passed upon by the proper accounting officers of the Treasury."

Second. Secretary Chase interpreted the law to mean that the States could only be reimbursed for expenditures on account of troops, officers, and men who had been mustered into the service of the United States, and who were actually employed in aiding to suppress the insurrection against the United States, and, pursuant to the construction placed upon the law, framed nine rules for the guidance of the accounting officers in allowing claims of the States against the United States under act approved July 27, 1861.

Third. The interpretation placed upon said law by Secretary Chase and the rules formulated by him for the guidance of the accounting officers of the Treasury have been in force in the Treasury Department for fully thirty years.

Fourth. Congress followed the construction put upon the said act of July 27, 1861, by Secretary Chase, for it is provided in the appropriation act of February 25, 1862, that reimbursement for State expenses shall be limited "to expenses incurred on account of volunteers called into the field." In the act of July 27, 1861, reimbursement was limited "to expenses incurred on account of volunteers called into the field."

Fifth. Sometime in the year 1877 application was made to the Hon. John Sherman, Secretary of the Treasury, to modify the rules formulated by Secretary Chase, so as to authorize the accounting officers in the Treasury to allow claims of the States against the United States for the reimbursement for expenditures on account of the enrolling of troops, who, from some accident or unavoidable cause, were not actually mustered into the service of the United States, etc. Secretary Sherman declined to modify the rules in the letter addressed to the agents and attorneys of certain States, bearing date April 27, 1877, saying: "I have to inform you that these rules are founded on the reasonable presumption that the troops were only employed in aiding to suppress insurrection, after being properly mustered into the United States service. On that basis all settlements have heretofore been

made, and the Secretary of the Treasury has not the power, nor would he deem it right, after the lapse of nearly sixteen years, to change the rules to admit a different class of claimants, or to extend their application to claims which have already been rejected. This is a proper subject for the action of Congress."

Sixth. Application is made to the Secretary of the Treasury to modify the rules so as to authorize the accounting officers of the Treasury to allow claims of States for reimbursement for certain expenditures incurred by the States in enrolling troops and officers who were not actually mustered into the service of the United States.

On the request of the Secretary of the Treasury, the Second Comptroller has made three reports, dated, respectively, November 21, 1892, December 22, 1892, and January 23, 1893, in which he recommends that "the rules of Secretary Chase be so modified that the just claims due the States for enrolling, etc., troops to aid the Government to suppress the rebellion can be allowed;" and he also recommends that rules 2 and 3 be amended to that purpose.

I regret that I am unable to concur in the report and recommendation of the Second Comptroller. The construction put upon the act of July 27, 1861, by Secretary Chase is perhaps a very strict interpretation of the law; a broader and more equitable rule could, without doubt, have been established under the law. But as that interpretation and the rules then framed have been in force and been followed by the Department for thirty years, and as the sum total of all the claims of the different States may be very large, I do not feel like advising the Secretary of the Treasury to modify the rules as requested by the agents of the several States or as recommended by the Second Comptroller.

I therefore recommend that no modification of the rules be made.
Respectfully submitted.

G. M. LAMBERTSON,
Assistant Secretary.

HON. CHARLES FOSTER,
Secretary of the Treasury.

In concluding the investigation the Secretary of the Treasury issued the following order:

TREASURY DEPARTMENT,
Washington, February 8, 1893.

SIR: The matter of the application of the States' agents of the States of New York, Pennsylvania, Kentucky, and Ohio for a modification of certain rules formulated by the honorable Secretary of the Treasury, Salmon P. Chase, August, 1861, for the use and guidance of the accounting officers of the Treasury in the adjustment and settlement of the war claims of the States, under the act of Congress approved July 27, 1861, having been submitted to the honorable Second Comptroller of the Treasury for his examination and opinion, that officer recommends a change of said rule "as clearly within the law of July 27, 1861." Believing that a more equitable rule could have been established under the law, it is ordered that, for the purpose of ascertaining the amount involved in the settlement of claims affected by such change of rules, the accounting officers of the Treasury open and adjust the claims now filed in the office of the Third Auditor on the basis of a change of rules such as recommended by the Second Comptroller, and when ascertained the same be submitted to the Secretary of the Treasury for such further disposition as he may deem proper in the premises.

Very respectfully,

CHARLES FOSTER,
Secretary.

HON. WILLIAM H. HART,
Third Auditor, Treasury Department.

Under the proposed modifications as suggested by the Second Comptroller (Exhibit B) and as directed by the order of February 8, 1893, the claims of but one State,

New York, were examined, when, on March 29, 1893, the Secretary of the Treasury issued the following order:

TREASURY DEPARTMENT, *March 29, 1893.*

Respectfully referred to the honorable Second Comptroller. Upon further consideration I approve the recommendation of Assistant Secretary Lamberton and decline to modify the rules as suggested by the Second Comptroller. The order of Secretary Foster of February 8, 1893, hereto attached, is accordingly revoked.

J. G. CARLISLE, *Secretary.*

On receipt of the order of March 29, 1893, further examinations ceased.

Taking now as a provisional standard the modifications suggested there would be due to the several States the following sums if the proposed change in the rules should finally be adopted:

Maine.....	\$6,353.53	Ohio.....	\$40,339.14
New Hampshire.....	567.34	Michigan.....	3,008.81
Vermont.....	10,453.73	Illinois.....	16,976.61
Massachusetts.....	1,779.57	Wisconsin.....	7,491.31
Connecticut.....	12,911.96	Indiana.....	1,614.28
New York.....	17,282.99	Iowa.....	17,470.73
New Jersey.....	313.10		
Pennsylvania.....	36,675.02	Total.....	195,260.43
Kentucky.....	22,022.31		

The great mass of items which go to make up the several sums above have been disallowed solely on the ground that the expenses incurred and paid were on account of officers and men not mustered into the service of the United States. Some items were found, however, which stand disallowed, not only because the charges were for troops not mustered, but for some additional reason, found to be a noncompliance with the law of 1861. These have been included conditionally, that the States may have an opportunity to supply the required evidence if they so desire.

Respectfully, yours, T. STOBO FARROW,
Auditor.

Hon. JOHN G. CARLISLE,
Secretary of the Treasury.

EXHIBIT A.

TREASURY DEPARTMENT,
OFFICE OF THE SECOND COMPTROLLER,
Washington, D. C., November 21, 1892.

SIR: Referring to the petition of Mr. W. O. Tolford, agent for the State of Ohio, and Mr. Lewis S. Wells, agent for the State of Pennsylvania, asking you to modify rule 2, promulgated by Secretary Chase for the guidance and control of the accounting officers in settling the claims of the several States for reimbursement for expenses incurred in enrolling, etc., troops to aid in the suppression of the rebellion, I have the honor to make the following report:

It is now asked that said rule 2 be so modified as to permit the accounting officers to settle and allow claims of the several States for reimbursement for money expended in procuring the enlistment, etc., of men who were not finally mustered into the United States service,

and another class of men who were commissioned by the governors of the States to raise batteries, companies, and regiments of men for the United States service, who after partial performance of their duties either died or the fragments of commands enlisted by them were consolidated and they deprived of their commissions and all chances of compensation except by the States. They had, however, expended their time and money in enrolling men who did enter the service of the United States. The State authorities, believing the claims of these men just, paid them. There are other classes of expenditures that are dependent upon the same principle. The question now is, Shall they be paid?

The act authorizing reimbursement to the States of expenses incurred in enrolling militia was passed July 27, 1861 (12 Stat., 276), and reads as follows:

"Be it enacted, etc., That the Secretary of the Treasury be, and he is hereby, directed, out of any money in the Treasury not otherwise appropriated, to pay to the governor of any State, or to his duly authorized agents, the costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, paying, and transporting its troops employed in aiding to suppress the present insurrection against the United States, to be settled upon proper vouchers, to be filed and passed upon by the proper accounting officers of the Treasury." (See also p. 615, 12 Stat. L.)

After the enactment of this law Secretary Chase prepared certain rules to govern the action of the accounting officers in the settlement of claims against the United States, a copy of which is attached to this report.

There has been a controversy between the representatives of the States and the accounting officers concerning the proper interpretation of these rules ever since their adoption. Especially is this true of rule 2. The representatives of the States have claimed that this rule put a too narrow and confined construction on the statutes; that Congress never contemplated that the States should pay any portion of the reasonable expenses of putting armies in the field to suppress the rebellion; that the construction put upon the statute by rule 2 compelled them to pay all the necessary expenses of men who were enlisted but not mustered, because of some physical disability not known to exist at the time of enlistment by the recruiting officers. Then, again, men were commissioned to raise companies and regiments with the promise of permanent command in them, but the exigencies of the service demanded that when many of such organizations were partly completed they be consolidated with others of like character. The result was a portion of these officers were deprived of their commands and prospective commissions in the United States service and all hopes of reward for their services and money expended, and the States were compelled to pay them for their time and expenses. The United States received the results of these men's labor by receiving into the service the men they had recruited.

Upon the other hand, it has been maintained by the accounting officers that Congress contemplated the payment of expenses incurred by the States for men actually mustered into the United States service, or those who had actually been employed by the Government in suppressing the rebellion. The latter being the clear intention of Congress, claims for reimbursement to the States of expenses of the character of these set out in the two bills presented by the State of Ohio could not be allowed.

This act was passed for the purpose of encouragement and as an assurance to the States that if they aided the General Government to raise and equip troops to be used in the suppression of the rebellion, they should be paid liberally for all proper expenditures. Whether the rule should be modified or not depends largely on the use that should be made of the phrase, "The costs, charges, and expenses properly incurred by such State for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting its troops," etc. The whole import of the act is that whatever was done or to be done must have been done by the State before the soldier entered the service of the United States.

The State was to enlist the soldier, likewise to subsist, clothe, supply, arm, equip, transport, and if necessary pay him. Indeed, whatever was necessary to prepare the citizen of the State for a soldier, to be used by the National Government to aid in suppressing the insurrection, was permitted by the act.

It was necessary that the men should be enlisted, "enrolled"; that they be brought together at camps of rendezvous; that they should be fed and clothed and supplied with tents or barracks, with camp equipment that they might cook their rations and wash their clothing; and in order that they be drilled it was necessary that they have arms and accouterments, and if the United States did not speedily call for them it was incumbent on the State to pay them to prevent such soldiers from becoming discontented and deserting. All of this was to be done by the State before the soldier was mustered into the service of the United States. When the Government wanted soldiers prepared by the State, an inspecting officer with surgeons was sent to inspect the State troops, accept, and muster them into the service of the United States. Then it was, and not till then, that the State learned who if any of the men enrolled, etc., were unfit for the service.

Then again, the States to aid the United States and to procure the largest possible number of men, offered men commissions as captain or colonel if they would raise a battery, a company, or a regiment. The men enlisted by these officers were at once sworn into the State service and became subject to the call of the United States. If an exigency arose the Secretary of War ordered the consolidation of the fragments of commands these enlisting agents had gathered at the different rendezvous into batteries, companies, and regiments. This took away from a part of those officers the men they had enlisted and all prospects of commissions, which was to be their reward for their time and money. The State, recognizing the injustice of this practice to the men who had used their time and money for the benefit of the United States, and the fact that they would not be paid by the General Government, settled with and paid them, and presented the claims to United States for payment. These claims have been rejected under the rule because the men who actually rendered the service were not actually mustered into the United States service or were not actually engaged in the suppression of the rebellion. It appears clear to me that all of these claims and all others resting on a like principle should be audited, settled, and paid.

In now considering the propriety of changing the rules of Secretary Chase, it is proper to consider his surroundings at the time these rules were made. He was the head of the financial branch of the Government, which was in the midst of a great war. The National Treasury was empty. He was expected to devise ways and means to carry on the war and defray the expenses. He knew that it was only by practicing the greatest economy that he could succeed. His whole energy was engrossed in the best way to cut down expenses, and at the same time pay what he believed the just and passing obligations of the Government. It is not strange, therefore, that at that time he put a construction on this statute now regarded as a narrow one. He was not a man who lived for one day, but knew that if he committed an error those who came after would see to it that no wrong was done. None of the conditions that surrounded Secretary Chase pertain to-day. It is the duty of those who now control affairs to see to it that no wrong shall be done the loyal States, whose people so nobly sustained the Government. I believe that Secretary Chase rested in the confidence that if his rules worked a hardship, and any sums were withheld that law, equity, and justice dictated payment, his successors would see to it that no wrong should be done.

I therefore recommend that the rules of Secretary Chase be so modified that just claims due the States for enrolling, etc., troops to aid the Government to suppress the rebellion can be allowed.

Very respectfully,

B. F. GILKESON, *Comptroller.*

Hon. CHARLES FOSTER,
Secretary of the Treasury.

EXHIBIT B.

TREASURY DEPARTMENT,
SECOND COMPTROLLER'S OFFICE,
Washington, D. C., December 22, 1892.

SIR: I have the honor to say that presumably all claims of the States for reimbursement under the law of 1861, affected by the amendment of rule 2, now under consideration, were filed long before 1874, and are not affected by the statute of limitations. If others should be presented, it will be time enough to decide whether they are barred by any statute of limitation. It is not possible to decide the question in advance, because the kind and nature of the claims can not be ascertained.

I am of opinion, however, that the statute of limitation referred to by Solicitor Talbott has no connection whatever with State claims. The claims referred to were those of individuals presented for expenses for collecting, drilling, or organizing volunteers. In the early part of the war many claims of this character were made. Congress appropriated large sums for the purpose of paying them; for instance, July 5, 1862 (12 Stat., 508), \$5,000,000; February 9, 1863 (12 Stat., 643), \$10,000,000; June 15, 1864 (13 Stat., 126), \$5,000,000; and August 5, 1861 (12 Stat., 316), \$20,000,000; in all, \$45,000,000.

March 3, 1863 (12 Stat., 750), Congress appropriated \$600,000 to pay expenses incurred in putting minute men of certain border States into the service. This appropriation clearly recognized the existence of two classes of appropriations.

General Order No. 70, War Department, September 3, 1861, recognizes these appropriations as distinct and separate from those made for the reimbursement of States for expenses incurred.

This is followed by the act of March 3, 1873 (17 Stat., 500), providing "That no claims against the United States for collecting, drilling, or organizing volunteers for the war of the rebellion shall be audited or paid unless presented before the end of the fiscal year ending June 30, 1874." This was carried into the Revised Statutes as section 3489.

After the passage of the act of 1873 the honorable Attorney General was asked for his opinion, whether that act was a limitation on State claims, and answered that it was not. (16 Opin. Atty. Gen., p. 284.)

The history of the legislation referring to State war claims is, act of July 17, 1861 (12 Stat., 264), appropriating \$10,000,000 "to refund to States expenses incurred on account of volunteers called into the field."

July 27, 1861 (12 Stat., 276), Congress passed the general law under which reimbursements have been made—the law upon which Secretary Chase founded his rules.

February 25, 1862 (12 Stat., 345), an appropriation of \$15,000,000 was made "to reimburse States expenses," etc.

July 12, 1870 (16 Stat., 250), Congress repealed the appropriation carried by the act of July 27, 1861, in direct terms, and added the following: "And hereafter it shall be the duty of the proper department to submit estimates for the expenses and expenditures under these several heads in the usual manner." (See also 18 Stat., 110, and sec. 4, p. 130, 20 Stat.) "That * * * and it shall be the duty of the several accounting officers of the Treasury to continue to receive, examine, and consider the justice and validity of all claims under appropriations, the balances of which have been exhausted or carried to the surplus fund under the provisions of said section that may be brought before them within a period of five years. And the Secretary of the Treasury shall report the amount due each claimant at the commencement of each session to the Speaker of the House of Representatives, who shall," etc.

The accounting officers continued to receive, examine, and allow claims of the States under the act of July 27, 1861, and the Secretary of the Treasury reported such sums to Congress and it has made appropriations for their payment. Neither Congress nor the accounting officers have recognized the apparent limitation on the consideration of claims contained in this section.

It is difficult to say what Congress intended by the words "that may be brought before them within a period of five years." Did it mean

that all claims pending in any of the departments against the United States that were not brought before the accounting officers within five years after the passage of the law should be barred? Or did it mean that those not brought before the accounting officers within five years after the balance of any appropriation was carried to the surplus fund of the Treasury should be barred? Or did it mean that any claim not presented within a period of five years after an appropriation was exhausted should be barred? Or did it mean that a claim not presented within five years after it accrued should be barred? In a word, when did the statute begin to run? Statutes of limitation are not looked on with favor, and should therefore be strictly construed. As this law seems to be "hung up in air," with neither beginning or ending of time, and the remainder of the section can be construed without considering it, I am of opinion that it does not in any way limit the consideration of these claims to reimburse the States under the law of July 27, 1861.

I am therefore of opinion that there is no statute of limitation affecting the receipt, consideration, and payment of the State war claims.

In answer to the question, "Do the rules need any amendment?" I answer that rule 2 and rule 3, Chase rules, ought to be amended to read as I have indicated in the copies herewith. I would not amend the other rules. In my judgment they are broad enough.

I have the honor to be, very respectfully,

B. F. GILKESON, *Comptroller*.

HON. CHARLES FOSTER,
Secretary of the Treasury.

RULE 2. It is only for expenditures on account of troops, officers, and men who have been enrolled, subsisted, clothed, supplied, armed, equipped, or transported by a State, to comply with a demand of the United States made upon it for its troops to be employed in aiding the United States to suppress the insurrection against the United States, 1861 to 1865, that reimbursement will be made. No reimbursement will be made to a State for expenses incurred in organizing, enrolling, subsisting, clothing, supplying, arming, equipping, or transporting troops for State purposes or home guards, whether called out by the State or other local authority, unless such troops were called out and such expenditures incurred at the request or under the authority of the President or the Secretary of War.

RULE 3. Personal expenses of commissioned officers while recruiting their companies or regiments prior to their muster into the United States service will not be allowed. But commissioned officers will be allowed the pay their rank may entitle them to from the date of their commissions or appointment from the State to the date of muster into the United States service, discharge, or death before muster.

Enlisted men will be allowed pay from date of enlistment to date of muster into United States service, death, or discharge.

Actual necessary traveling expenses incurred while employed in enrolling, subsisting, clothing, supplying, arming, equipping, or transporting troops for the service of the United States to be employed in suppressing the rebellion, of recognized military agents of the States, when accompanied by bills of particulars and receipts, or other satisfactory evidence, will be refunded to the States.

WAR WITH MEXICO.

REFERENCE TO ACTS AUTHORIZING PAYMENT OF CLAIMS OF STATES FOR EXPENSES ON ACCOUNT OF THE WAR WITH MEXICO.

By a joint resolution approved March 3, 1847 (9 Stat. L., p. 206), the Secretary of War was authorized and required to cause to be refunded to the several States or

to individuals, for services rendered, acting under the authority of any State, the amount of expenses incurred by them in organizing, subsisting, and transporting volunteers previous to their being mustered and received into the service of the United States for the war with Mexico, and for subsisting troops in the service of the United States.

By an act approved June 2, 1848 (9 Stat. L., p. 236), the provisions of said joint resolution were extended so as to embrace all cases of expenses theretofore incurred in organizing, subsisting, and transporting volunteers previous to their being mustered and received into the United States for the war with Mexico, whether by States, counties, corporations, or individuals, either acting with or without the authority of any State, and that in refunding moneys under said act and said joint resolution it should be lawful to pay interest at the rate of 6 per cent per annum on all sums advanced by States, corporations, or individuals in all cases where the State, corporation, or individual paid or lost the interest or was liable to pay it.

By act approved February 27, 1851 (9 Stat. L., p. 573) (deficiency appropriation bill), there was appropriated \$36,934.34 for the pay and expenses of three companies of Texan volunteers called into the service by requisition of Bvt. Maj. Gen. Brooke, and it was provided that such pay and allowance should conform to the pay and allowance of similar troops employed during the War with Mexico; and for reimbursing the State of Florida under such rules and regulations as had theretofore governed similar claims of the several States against the United States for moneys advanced and paid for expenses incurred and obligations contracted by said States for subsistence, supplies, and services of local troops called into service during 1849 by and under the authorities of said State \$75,000 was appropriated; and for pay and expenses of four companies of volunteers called into the service of the United States by Bvt. Lieut. Col. Washington, of New Mexico, in the year 1849, \$135,530 was appropriated.

By an act approved August 31, 1852 (10 Stat. L., p. 109), making appropriations for the support of the Army for the year ending June 30, 1853, appropriations were made to refund to the State of North Carolina the amount of money advanced and transportation furnished to volunteers from that State during the War with Mexico; and for refunding to the State of Michigan the amount advanced by that State in organizing, subsisting, and transporting volunteers previous to their being mustered into the service of the United States during the War with Mexico.

By the same act the Secretary of War was directed to allow and pay to the State of Virginia all such sums as

had been advanced by that State to officers and men of her regiment engaged to serve for and during the war then existing between the United States and Mexico for pay for their services from the day of their enrollment until they were mustered into the service of the United States.

By said act also the proper accounting officers of the Treasury were authorized to settle the claims of Florida for the service of her troops under the act of February 27, 1851, by the provisions stated in said act for the settlement of the claim of Virginia for like service.

By an act approved June 29, 1854 (10 Stat. L., p. 300), entitled "An act to reimburse the common council of New York City for expenditures made for the First Regiment of New York Volunteers," the Secretary of War was authorized and required in the settlement and adjustment (under act of Congress June 2, 1848) of the claims of the common council of New York for expenditures made in organizing, transporting, clothing, and subsisting the First Regiment of New York Volunteers, commanded by Col. Ward B. Burnett, prior to the mustering of the said regiment into the service of the United States, to allow such of those claims as might be supported by satisfactory vouchers showing that such expenditures had been fairly made and were necessary and proper for the service, notwithstanding such vouchers might be informal and defective for want of particularity, provided that the amount allowed should not exceed \$3,672.90.

By an act approved February 9, 1859 (11 Stat. L., p. 382), the accounts of Maine for expenses incurred by that State in organizing a regiment of volunteers for the Mexican War in 1846 were required to be audited and settled by the officers of the Treasury, pursuant to act June 2, 1848.

NOTE.—Total enlistments were 73,260. Total number of pensioners, 32,000. Total disbursements to survivors \$17,674,972.35, to widows \$8,995,029.85. Making a total of \$26,670,002.19.

Secretary Marcy's letter of instruction to Gen. Taylor as to the conduct of the Mexican War contained the following:

The instructions heretofore given have required you to treat with great kindness the people, to respect private property, and to abstain from appropriating it to public use without purchase at a fair price.

When Gen. Scott invaded Mexico he left behind him no unpaid bills for stores and supplies.

Statement of payments to the States by the United States on account of money expended by them in the prosecution of the war, as shown on the books of the Third Auditor.

[NOTE.—Other payments were made on this account through Second Auditor and are not in this statement.]

State and period of payments.	Appropriations.			Total.
	Mexican hostilities.	Refunding expenses incurred for use of volunteers before being mustered into United States service (act June 2, 1848).	Army transportation, etc.	
Tennessee:				
1846 and 1847.....	\$21,598.21			\$21,598.21
1848 and 1850.....		\$1,343.00		1,343.00
1848.....			\$306.00	306.00
Total.....				23,247.21
Louisiana:				
1846 and 1847.....	23,551.72			23,551.72
1849 to 1853.....		8,999.07		8,999.07
1847.....			138.00	138.00
Total.....				32,688.79
Mississippi:				
1848.....		549.07		549.07
1848.....			1,105.19	1,105.19
Total.....				1,699.26
Texas:				
1847.....			9,171.76	9,171.76
Alabama:				
1848.....	\$236.66			236.66
1848 to 1852.....		9,714.78		9,714.78
Total.....				9,951.44
South Carolina:				
1848 to 1851.....		5,936.64		5,936.64
Virginia:				
1847.....	6,218.73			6,218.73
1850 to 1853.....		5,383.14		5,383.14
Total.....				11,601.87
North Carolina:				
1853.....		3,084.84		3,084.84
Pennsylvania:				
1853.....		1,569.39		1,569.39
Ohio:				
1846 to 1848.....	14,623.54			14,623.54
Illinois:				
1849.....		299.00		299.00
Indiana:				
1852 and 1853.....		8,287.46		8,287.46
Michigan:				
1852 and 1853.....		1,070.18		1,070.18
1852.....			18,568.81	18,568.81
Total.....				19,638.99
Maine:				
1860.....			10,308.28	10,308.28

¹ Transportation, supplies, etc., Quartermaster's Department.

² Subsistence.

³ For payment of four companies of Texas volunteers. (Act May 8, 1846.)

⁴ To refund expenses incurred by State. (Act Aug. 31, 1852.)

⁵ Claim of the State of Maine for advances. (Act Feb. 9, 1859.)

RECAPITULATION.

Tennessee.....	\$23,247.21
Louisiana.....	32,688.79
Mississippi.....	1,699.26
Texas.....	9,171.76
Alabama.....	9,951.44
South Carolina.....	5,936.64
Virginia.....	11,601.87
North Carolina.....	3,084.84
Pennsylvania.....	1,569.39
Ohio.....	14,623.54
Illinois.....	299.00
Indiana.....	8,287.46
Michigan.....	19,638.99
Maine.....	10,308.28
Total.....	152,108.47

WAR OF 1812.

REFERENCE TO ACTS FOR THE REIMBURSEMENT OF STATES FOR EXPENSES ON ACCOUNT OF THE WAR OF 1812.

Claims for payments made by the several States on account of expenses incurred for enrolling, subsisting, clothing, supplying, arming, equipping, paying, and transporting volunteers and militia called into the service of the United States in the War of 1812 were audited and settled under the supervision of the Secretary of War in pursuance of general laws, and paid by the United States.

Claims were afterwards presented by the several States to Congress and provision made for their payment on account of expenses which were disallowed by the accounting officers, and for interest on claims which had been presented and allowed without interest, as follows:

By an act approved April 2, 1830 (6 Stat. L., p. 411), the Secretary of the Treasury was authorized to cause to be paid to the mayor and city council of Baltimore the sum of \$7,434.53 in full for their claim against the United States for money borrowed and expended by them in defense of said city in the war of 1812, and by the second section of said act the Secretary of the Treasury was directed to cause to be paid interest on said sum according to the provisions and regulations of "the act to authorize payment of interest due the city of Baltimore," approved May 20, 1826.

By an act approved May 31, 1830 (4 Stat. L., p. 428), the proper accounting officers of the Treasury, under the superintendence of the Secretary of War, were authorized and directed to audit and settle the claims of the State of Massachusetts against the United States for services of her militia during the war of 1812, in the following cases:

1. Where the militia of said State were called out to repel actual invasion or under a well-founded apprehension of invasion, provided their numbers were not in undue proportion to the exigency.

2. Where they were called out by the authority of the State and afterwards recognized by the Federal Government.

3. Where they were called out by and served under the requisition of the President of the United States or by any officer thereof.

By a joint resolution approved May 14, 1836, entitled "A resolution to authorize the Secretary of War to receive additional evidence in support of claims of Massachusetts and other States of the United States for disbursements, services," etc., during the War of 1812, the Secretary was authorized, in preparing his report pursuant to the resolution of House of Representatives agreed to the 24th of February, 1832, without regard to existing rules and requirements, to receive such evidence as was on file, and any further proofs which might be offered tending to establish the validity of the claims of Massachusetts upon the United States, or any part thereof, for services, disbursements, and expenditures during the war with Great Britain; and in all cases where such evidence should, in his judgment, prove the truth of the items of the claim, or any part thereof, to act on the same in like manner as if the proof consisted of such vouchers and evidence as was required by existing rules and regulations touching the allowance of such claims; and it was provided that in the settlement of claims of other States upon the United States for services, disbursements, and expenditures during the war with Great Britain, the same kind of evidence, vouchers, and proof should be received as therein provided for in relation to the claim of Massachusetts.

By section 7 of said act (Mar. 1, 1837), an appropriation was made to pay all the claims of North Carolina for the services of her militia during the War of 1812 with Great Britain in the cases enumerated in the act approved May 31, 1830, entitled "An act to authorize the payment of the claims of the State of Massachusetts for certain services of her militia during the war of 1812," and also the claims of said State for disbursements in the purchase of munitions or other supplies on account of the war and expended therein.

By the sixth section of an act approved March 31, 1837, an appropriation was made for paying the claims of the State of Connecticut for the services of her militia during the war of 1812, to be audited and settled by the proper accounting officers of the Treasury under the superintendence of the Secretary of War in the following cases:

1. Where the militia of said State were called out to repel actual invasion or under a well-founded apprehension of invasion, provided their numbers were not in undue proportion to the exigency.

2. Where they were called out by the authorities of the State and afterwards recognized by the Federal Government, and

3. Where they were called out and served under the requisition of the President of the United States or of any officer thereof.

By an act approved August 14, 1848, the proper accounting officers of the Treasury were directed to settle the claims for one month's service of the officers and soldiers of the Fourth Regiment in the Second Brigade of the Third Division of the militia of the State of Vermont, who served at the battle of Plattsburgh on the 11th of September, 1814, for their military services on that occasion.

By act approved March 3, 1853, making appropriations for the civil and diplomatic expenses of the Government for the year ending June 30, 1854, an appropriation of \$10,334.31 was made for arrearages of pay, subsistence, and clothing due to Capt. Richard McRae's company of Virginia Volunteers, which served in the war with Great Britain in 1812-'13, to be paid to the officers and soldiers of said company or their legal representatives, under the order of the Secretary of War, upon the production of proof as to the identity of said officers and soldiers, and that they have not been paid.

REFERENCES TO ACTS AUTHORIZING PAYMENT OF CLAIMS OF STATES FOR INTEREST ON MONEYS EXPENDED FOR THE USE AND BENEFIT OF THE UNITED STATES DURING THE WAR OF 1812.

By act approved March 3, 1825 (4 Stat. L., p. 132), the accounting officers of the Treasury Department were authorized and directed to settle the claim of the State of Virginia against the United States for interest upon loans on moneys borrowed and actually expended by her for the use and benefit of the United States during the war of 1812.

By this act it was provided that, in ascertaining the amount of interest, as aforesaid, due to the State of Virginia, the following rules should be understood as applicable to and governing the case, to wit: First, that interest should not be computed on any sum which Virginia had not expended for the use and benefit of the United States as evidenced by the amount refunded or repaid to Virginia by the United States. Second, that no interest should be paid on any sum on which she had not paid interest. Third, that when the principal, or any part of it, had been paid, or refunded by the United States, or money placed in the hands of Virginia for that purpose, the interest on the sum or sums so paid or refunded should cease, and not be considered as chargeable to the United States any longer than up to the repayment, as aforesaid.

The mode of computing interest provided by the above act appears to have been satisfactory at the time to all the States, and their claims against the General Government were authorized to be adjusted, and were adjusted under the same rules for computing interest.

By an act approved May 13, 1826 (4 Stat. L., p. 161), entitled "An act authorizing the payment of interest due to the State of Maryland," the accounting officers of the Treasury Department were authorized and directed to liquidate and settle the claim of the State of Maryland against the United States, for interest upon loans on moneys borrowed and actually expended by her for the use and benefit of the United States, during the late war with Great Britain, and the same rules for computing the interest was provided by the act as in the case of the State of Virginia.

By an act approved May 20, 1826 (4 Stat. L., p. 175), entitled "An act authorizing the payment of interest due to the State of Delaware," the accounting officers of the Treasury Department were authorized and directed to take similar action in regard to the settlement of the claim of the State of Delaware against the United States as that directed to be taken in the case of the claim of Maryland, and to be governed by the same rules.

By act approved May 20, 1826 (4 Stat. L., p. 177), the proper accounting officers of the Treasury Department were directed to settle the claim of the city of Baltimore against the United States for interest on money borrowed and actually expended by the city in its defense during the war of 1812; and the act further provided that the amount due should be ascertained under rules which were the same as those provided by the foregoing act for the adjustment of the accounts in the cases of Virginia, Maryland, and Delaware.

By an act approved May 22, 1826 (4 Stat. L., p. 192), entitled "An act authorizing the payment of interest due to the State of New York," the accounting officers of the Treasury Department were authorized and directed to take similar action and to be governed by the same rules as in the cases of Virginia, Maryland, and Delaware.

By an act approved March 3, 1827 (4 Stat. L., p. 240), the accounting officers of the Treasury Department were authorized and directed to settle the claim of the State of Pennsylvania in the same manner as in the cases of Maryland, Delaware, and New York.

By an act approved March 22, 1832 (4 Stat. L., p. 499), entitled "An act for the adjustment and settlement of the claims of the State of South Carolina against the United States," the accounting officers of the Treasury were authorized and directed to liquidate and settle the claim of the State of South Carolina against the United States for interest upon money actually expended by her for military stores for the use and benefit of the United States, and on account of her militia, whilst in the service of the United States, during the late war with Great Britain, the money so expended having been drawn by the State from a fund upon which she was then receiving interest. The act designates upon what sums interest shall be paid, and recites in detail other claims of the

State theretofore disallowed, which shall be adjusted and settled, such as claims for cannon balls, transportation of troops and supplies, pay to certain staff officers, blankets (\$7,500 being the amount of this item), and muskets.

By an act approved March 3, 1857, a re-examination and readjustment of the account of the State of Maryland was directed to be made, and it was provided that in the calculation of interest the following rules should be observed:

Interest shall be calculated up to the time of any payment made. To this interest the payment shall be first applied, and, if it exceeds the interest due, the balance shall be applied to diminish the principal; if the payment fall short of the interest, the balance of interest shall not be added to the principal so as to produce interest. Second, interest shall be allowed on such sums only on which the State either paid interest or lost interest by the transfer of an interest-bearing fund.

Under this act Maryland received the additional sum of \$275,770.23.

On the 8th day of July, 1870, an act was passed directing the account between the United States and Massachusetts and Maine to be reopened and readjusted, and Massachusetts received the sum of \$678,362.42, of which one-third was allotted to the State of Maine as an integral part of Massachusetts when the advances were made.

The ninth section of an act approved June 12, 1858, entitled "An act making appropriations for civil service" (11 Stat. L., p. 326), is as follows:

And be it further enacted, That the Secretary of the Treasury be instructed to report to Congress, at its next regular session, all applications made by State authority of the States and cities for the reopening and reexamination of the settlements heretofore made with such States and cities and upon the principle of readjustment upon which such claims are based, and the amount thereof; and the Secretary of the Treasury is further instructed to report to Congress, at its next regular session, the gross amount that will be required to pay such claims to the States and cities of the United States.

The Secretary of the Treasury made his report at the next session of Congress, showing an aggregate, computing interest down to the date of his report, January 8, 1859, of \$1,588,521.69, as follows:

South Carolina.....	\$202, 230. 90
Virginia.....	1, 076, 683. 35
Delaware.....	18, 540. 97
New York.....	48, 896. 21
Pennsylvania.....	218, 507. 71
City of Baltimore.....	23, 662. 55
Total.....	1, 588, 521. 69

NOTE.—Total enlistments were 527,654. Of this number 296,916 served 60 days or more, and 31,000 of them have been pensioned; 35,000 widows have been pensioned. Total disbursements \$44,381,783.22—to survivors \$14,-018,487.72, to widows \$30,363,295.50.

Statement of payments to States by the United States for expenditures made by them on account of pay, supplies, and equipments of their militia, for the War of 1812, as shown by books of the Third Auditor of the Treasury.

VIRGINIA.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Subsistence, quartermaster's supplies, and contingencies.	Payment of balances due certain States (act Mar. 3, 1817).	Payment of interest due the State (act Mar. 3, 1825).	Total.
Date.	Number.					
Oct. 4, 1814.....	War. 1504		\$100,000.00			\$100,000.00
July 23, 1815.....	War. 2612		15,300.00			15,300.00
Mar. 23, 1816.....	War. 2571	\$200,000.00				200,000.00
Oct. 18, 1816.....	War. 359	350,000.00				350,000.00
Jan. 27, 1816.....	War. 3694	400,000.00				400,000.00
Apr. 21, 1817.....	War. 252			\$250,000.00		250,000.00
Nov. 14, 1817.....	War. 1263			200,000.00		200,000.00
June 26, 1818.....	War. 2237			150,000.00		150,000.00
May 4, 1819.....	War. 3892			48,981.19		48,981.19
Mar. 7, 1820.....	War. 5286			40,628.33		40,628.33
May 11, 1821.....	War. 8047			30,000.00		30,000.00
Apr. 25, 1822.....	War. 9031			5,868.99		5,868.99
Jan. 17, 1823.....	Req. 643			6,841.50		6,841.50
Apr. 19, 1825.....	Req. 3288				\$50,000.00	50,000.00
July 11, 1825.....	Req. 3513				128,480.11	128,480.11
Jan. 5, 1826.....	Req. 1080			7,591.20		7,591.20
July 14, 1829.....	Req. 2872			2,216.85		2,216.85
Total.....		950,000.00	115,300.00	742,138.06	178,480.11	1,985,918.17

NORTH CAROLINA.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Payment of balances due certain States (act Mar. 3, 1817).	Claims of the State of North Carolina (act Mar. 1, 1837).	Total.
Date.	Number.				
Sept. 17, 1816.....	War. 286	\$30,000.00			\$30,000.00
Nov. 20, 1817.....	War. 1284		\$17,000.00		17,000.00
June 10, 1837.....	Req. 6948			\$30,000.00	30,000.00
Total.....					77,000.00

MISSISSIPPI.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act Mar. 3, 1817).	Total.
Date.	Number.		
Mar. 6, 1819.....	War. 3590	\$4,585.64	\$4,585.64

SOUTH CAROLINA.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act Mar. 3, 1817).	An act for the adjustment and settlement of the claims of South Carolina (approved Mar. 22, 1832).	Total.
Date.	Number.			
Oct. 24, 1821.....	War. 8552	\$114,000.00		\$114,000.00
Oct. 31, 1821.....	War. 8580	15,000.00		15,000.00
June 15, 1822.....	War. 9450	26,000.00		26,000.00
June 16, 1832.....	Req. 1754		\$3,000.00	3,000.00
July 19, 1832.....	Req. 1911		154,259.16	154,259.16
Total.....		155,000.00	157,259.16	312,259.16

Statement of payments to States by the United States for expenditures made by them on account of pay, supplies, and equipments of their militia, for the War of 1812, as shown by books of the Third Auditor of the Treasury—Continued.

VERMONT.

Warrants and requisitions after July 1, 1822.		Payment of balances due certain States (act Mar. 3, 1817).	Total.
Date.	Number.		
Mar. 30, 1820.....	War. 5388	\$4,421.18	\$4,421.18

RHODE ISLAND.

Warrants and requisitions after July 1, 1822.		Pay of the militia.	Subsistence, quartermaster's supplies, and contingencies.	Payment of balances due certain States (act Mar. 3, 1817).	Total.
Date.	Number.				
Apr. 27, 1816.....	War. 2796	\$19,500.00	\$3,417.62		\$21,917.62
May 15, 1820.....	War. 5796			\$15,000.00	15,000.00
June 19, 1821.....				1,890.62	1,890.62
June 30, 1821.....	War. 8209			3,614.33	3,614.33
Total.....				20,504.95	42,422.57

MASSACHUSETTS.

Warrants and requisitions after July 1, 1822.		Payment of the claim of the State of Massachusetts (act May 31, 1830).	Subsistence, quartermaster's supplies, and contingencies.	Payment to the State of Massachusetts (section 3, act of Mar. 1, 1859).	Total.
Date.	Number.				
Mar. 22, 1817.....	War. 85		\$11,000.00		\$11,000.00
Mar. 3, 1831.....	Req. 159	\$419,748.26			419,748.26
May 19, 1859.....	Req. 1859			\$227,176.48	227,176.48
Total.....					657,924.74

PENNSYLVANIA.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act Mar. 3, 1817).	Subsistence, quartermaster's supplies, and contingencies.	Interest on loan to United States in 1815 (contingencies).	Payment of interest to the State of Pennsylvania (act Mar. 3, 1827).	Total.
Date.	Number.					
Apr. 26, 1815.....	War. 4255		\$75,000.00			\$75,000.00
June 26, 1816.....	War. 99	\$100,000.00				100,000.00
May 8, 1817.....	War. 362	75,000.09				75,000.09
Nov. 21, 1817.....	War. 1296	30,000.00				30,000.00
Apr. 22, 1817.....	War. 263			\$33,670.97		33,670.97
Aug. 13, 1824.....	Req. 2493	5,510.27				5,510.27
Nov. 18, 1825.....	Req. 3883	6,610.56				6,610.56
July 5, 1827.....	Req. 616				\$17,577.60	17,577.60
Total.....		217,120.83				343,369.40

Statement of payments to States by the United States for expenditures made by them on account of pay, supplies, and equipments of their militia, for the War of 1812, as shown by books of the Third Auditor of the Treasury—Continued.

CONNECTICUT.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act Mar. 3, 1817).	Pay of the militia.	Claims of the State of Connecticut (act Mar. 1, 1837).	Total.
Date.	Number.				
Sept. 20, 1813.....	War. 1407.....		\$3,000.00		\$3,000.00
Mar. 11, 1817.....	War. 5.....	\$50,000.00			50,000.00
July 19, 1838.....	Req. 9264.....			\$55,923.79	55,923.79
Dec. 20, 1838.....	Req. 670.....			9,145.50	9,145.50
Total.....				65,069.29	118,069.29

NEW HAMPSHIRE.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act Mar. 3, 1817).	Pay of the militia.	Total.
Date.	Number.			
July 22, 1816.....	War. 150.....		\$40,000.00	\$40,000.00
Mar. 22, 1817.....	War. 84.....	\$12,000.00		12,000.00
Apr. 14, 1818.....	War. 1913.....	6,000.00		6,000.00
Total.....		18,000.00		58,000.00

NEW YORK.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act Mar. 3, 1817).	For balances of property account between the United States and State of New York for military stores in War of 1812 (act Aug. 5, 1854.)	Payment of interest due the State of New York (act May 22, 1826).	Total.
Date.	Number.				
Feb. 3, 1819.....	War. 3273.....	\$80,000.00			\$80,000.00
May 6, 1819.....	War. 3908.....	20,000.00			20,000.00
Mar. 24, 1821.....	War. 7904.....	23,561.36			23,561.36
Apr. 25, 1822.....	War. 9030.....	2,948.24			2,948.24
Dec. 28, 1822.....	Req. 599.....	6,000.00			6,000.00
Mar. 27, 1826.....	Req. 4259.....	6,615.02			6,615.02
Oct. 25, 1826.....	Req. 4927.....			\$40,264.86	40,264.86
Jan. 2, 1855.....	Req. 4317.....		\$11,929.45		11,929.45
Total.....		139,124.62			191,318.93

Statement of payments to States by the United States for expenditures made by them on account of pay, supplies, and equipments of their militia, for the War of 1812, as shown by books of the Third Auditor of the Treasury—Continued.

MARYLAND.

Warrants and requisitions after July 1, 1822.		Balances due certain States (act of Mar. 3, 1817).	Payment of interest due the State of Maryland (act May 13, 1826).	Payment of money expended by the city of Baltimore in her own defense, and interest on same (acts May 20, 1826, and Apr. 8, 1830.)	Act for settlement of account between the United States and State of Maryland (approved Mar. 3, 1857).	Total.
Date.	Number.					
Sept. 28, 1818.....	War. 2668.	\$40,000.00				\$40,000.00
Jan. 27, 1819.....	War. 3239.	40,000.00				40,000.00
Dec. 1, 1819.....	War. 4840.	100,000.00				100,000.00
Jan. 3, 1821.....	War. 7478.	94,710.21				94,710.21
Nov. 30, 1821.....	War. 8653.	4,916.33				4,916.33
Jan. 10, 1822.....	War. 8760.	2,070.00				2,070.00
July 6, 1822.....	Req. 20.....	527.00				527.00
June 27, 1826.....	Req. 4591.....		\$30,000.00			30,000.00
Sept. 18, 1826.....	Req. 4827.....		31,582.63			31,582.63
Nov. 10, 1826.....	Req. 4859.....	10,424.49				10,424.49
Dec. 2, 1826.....	Req. 4995.....		4,980.59			4,980.59
Aug. 29, 1857.....	Req. 9178.....				\$275,770.23	275,770.23
1813.....			527.00			527.00
1822.....			527.00			527.00

CITY OF BALTIMORE, MD.

Aug. 15, 1826.....	Req. 4717.....			\$21,710.25		\$21,710.25
Apr. 14, 1857.....	Req. 345.....			14,844.71		14,844.71
Total.....		\$292,648.03	\$67,617.22	36,554.96	\$275,770.23	672,590.44

DELAWARE.

Warrants and requisitions, act July 1, 1822.		Balances due certain States (act Mar. 3, 1817).	Interest due the State (act May 20, 1826).	Total.
Date.	Number.			
Oct. 13, 1818.....	War. 2721	\$25,000.00		\$25,000.00
Dec. 7, 1822.....	Req. 529	9,545.72		9,545.72
Dec. 12, 1826.....	Req. 5017		\$6,530.00	6,530.00
Total.....		34,545.72	6,530.00	41,075.72

RECAPITULATION.

Virginia.....	\$1,985,918.17
North Carolina.....	77,000.00
Mississippi.....	4,585.64
South Carolina.....	312,259.16
Vermont.....	4,421.18
Rhode Island.....	42,422.57
Massachusetts.....	657,924.74
Pennsylvania.....	343,369.40
Connecticut.....	118,069.29
New Hampshire.....	58,000.00
New York.....	191,318.93
Maryland.....	672,590.44
Delaware.....	41,075.72

[32 Stat. L., p. 235.]

[Extract from AN ACT For the allowance of certain claims reported by the Court of Claims, etc. Approved May 27, 1902.]

* * * * *

That the Secretary of the Treasury be, and he is hereby, directed to readjust, and pay, out of any money in the Treasury not otherwise appropriated, all claims of the States of Virginia, South Carolina, and the city of Baltimore for and on account of advances and expenditures made by said States and the city of Baltimore in the war of eighteen hundred and twelve to eighteen hundred and fifteen, with Great Britain; and in computing interest on said advances the Secretary of the Treasury shall apply the following rule, as applied by Act of Congress to the claim of the State of Maryland, namely: Interest shall be calculated up to the time of any payment made. To this interest the payment shall be first applied, and if it exceeds the interest due the balance shall be applied to diminish the principal; if the payment fall short of the interest, the balance of interest shall not be added to the principal so as to produce interest. Second, interest shall be allowed on such sums only on which the State either paid interest or lost interest by the transfer of an interest-bearing fund, or for such length of time only as the State or city paid or lost interest aforesaid: *Provided*, That in the settlement of these claims any bonds or other evidences of debt of either of the said States or of said city of Baltimore held by the United States on any account whatever shall be credited as offsets to the United States, as of the dates, respectively, at which the accounts will be completely or most nearly balanced, and the balance found due on such date, after deducting the principal and interest on said bonds or other evidences of debt to such date, shall be paid to or by said States and city of Baltimore, and the said bonds or other evidences of debt shall be returned to the States issuing the same.

Payment to
Virginia, South
Carolina, and
Baltimore.
Advances, etc.,
War of 1812.

NOTE.—Under the terms of this act the State of South Carolina was paid \$47,245.77, and interest upon the same at 4 per cent per annum until paid.

By Auditor's certificate No. 19033 of June 13, 1902, in favor of the City of Baltimore for \$104,089.03.

By Auditor's certificate No. 20159 of September 22, 1902, in favor of the State of Virginia for \$5.50.

The amounts due City of Baltimore and State of Virginia were paid as allowed by the Auditor for the War Department by warrants of the Treasury Department: City of Baltimore by war warrant No. 6387 of June 14, 1902; State of Virginia by war warrant No. 7002 of April 4, 1903.

[33 Stat. L., p. 777.]

[Extract from AN ACT For the allowance of certain claims, and for other purposes.]

* * * * *

Payment to
New York, Penn-
sylvania, and Del-
aware.

Advances, etc.,
War of 1812.
Vol. 2, p. 229.

That the Secretary of the Treasury be, and he is hereby, directed to resettle and readjust, all claims of the States of New York, Pennsylvania, and Delaware, for and on account of advances and expenditures made by said States in the war 1812 to 1815 with Great Britain; and in computing interest on said advances the Secretary of the Treasury shall apply the same rule as that which was applied in the settlement of the like claim of the State of Maryland, under the provisions of the Act of Congress, "Approved March 3d, 1857."

Approved February 24, 1905.

NOTE.—Under the above act New York was paid the sum of \$118,585.84; the State of Pennsylvania was paid \$236,762.65. (See 34 Stat. L., p. 29.) The claim of the State of Delaware is still pending.

WAR OF THE REVOLUTION.

REFERENCE TO ACTS FOR PAYMENT OF CLAIMS OF STATES ARISING OUT OF THE REVOLUTIONARY WAR.

In the year 1787 (1 Stat. L., p. 49) Congress by ordinance provided for the creation of a commission to audit the claims of the several States against the United States on account of payments made for the common defense during the war of the Revolution, and in 1790 (1 Stat. L., p. 178) the first Congress passed an act recognizing such commission and providing for the payment of all claims which had been prior to September 24, 1788, allowed by the States. Afterwards the act was amended and the commission extended.

By an act approved July 5, 1832 (4 Stat. L., p. 563), to provide for liquidating and paying certain claims of the State of Virginia, the accounts of Virginia for payments to officers of the Virginia line in the Revolutionary War, etc., were authorized to be paid, \$139,543.66 being appropriated; and the Secretary of the Treasury was directed to pay Virginia the amount of judgments rendered against her in her own courts by officers for half-pay, and similar claims covered by the decisions of the Virginia courts in Lilley's case (1st Leigh, 529, etc.); amount appropriated, \$241,345.

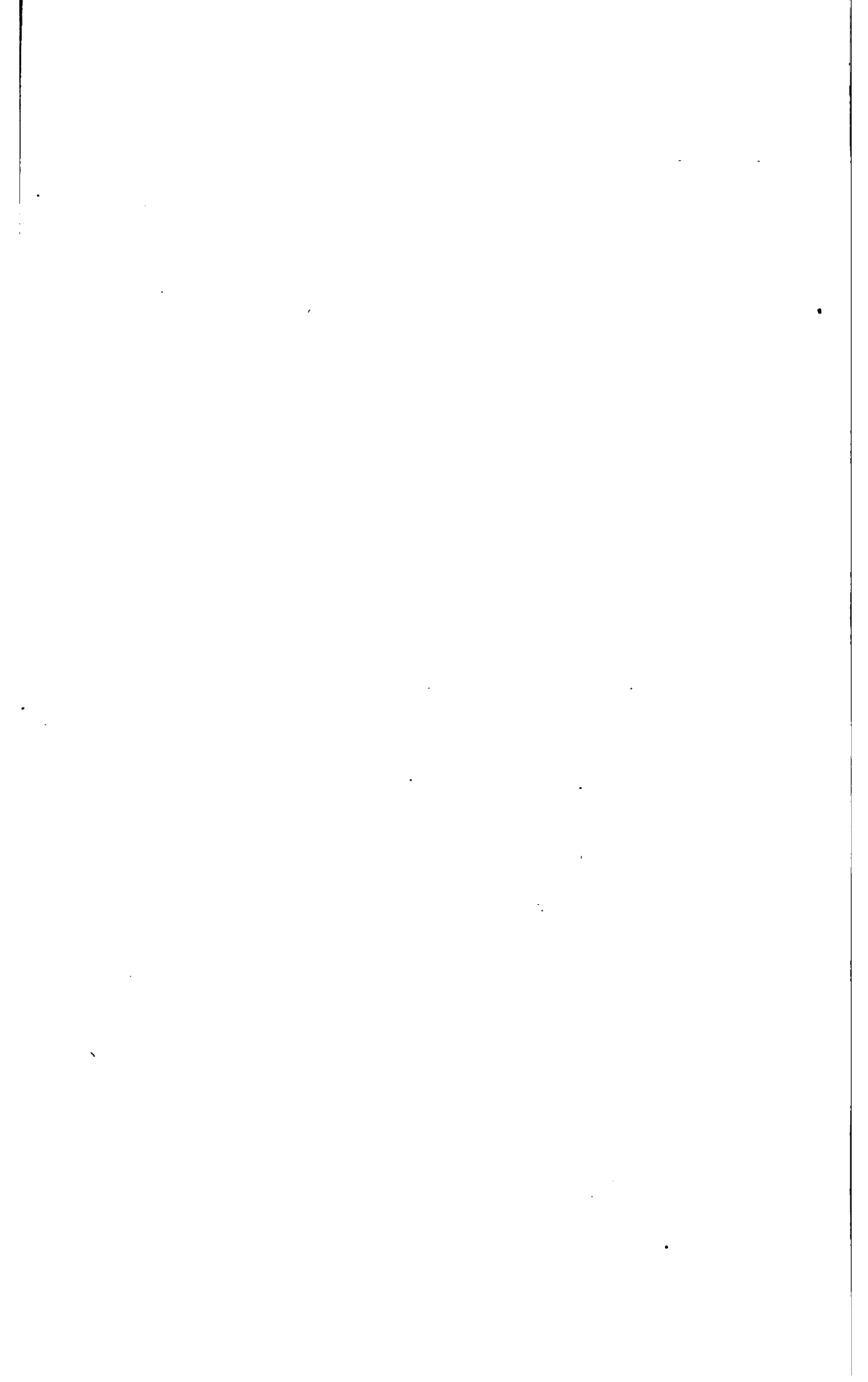
Total enlist-
ment, etc.
Number pen-
sioned.

NOTE.—Total enlistments for Revolutionary War, 278,000. Of this number 37,918 received pensions amounting to \$49,000,000; widows of the Revolution were paid about \$20,000,000, making a total of \$69,000,000.

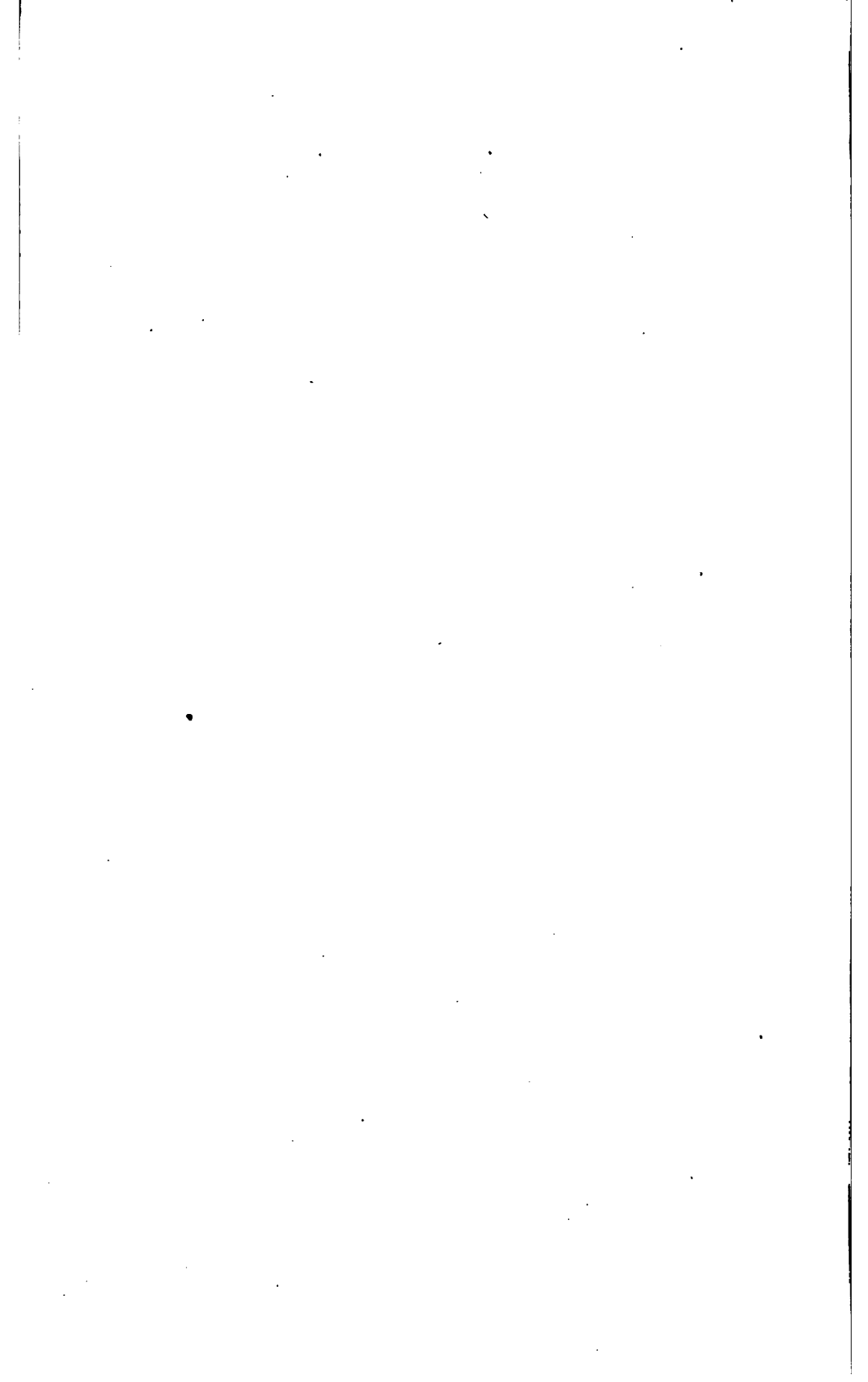
Statement showing the number of troops furnished during the War of the Revolution by the several States.

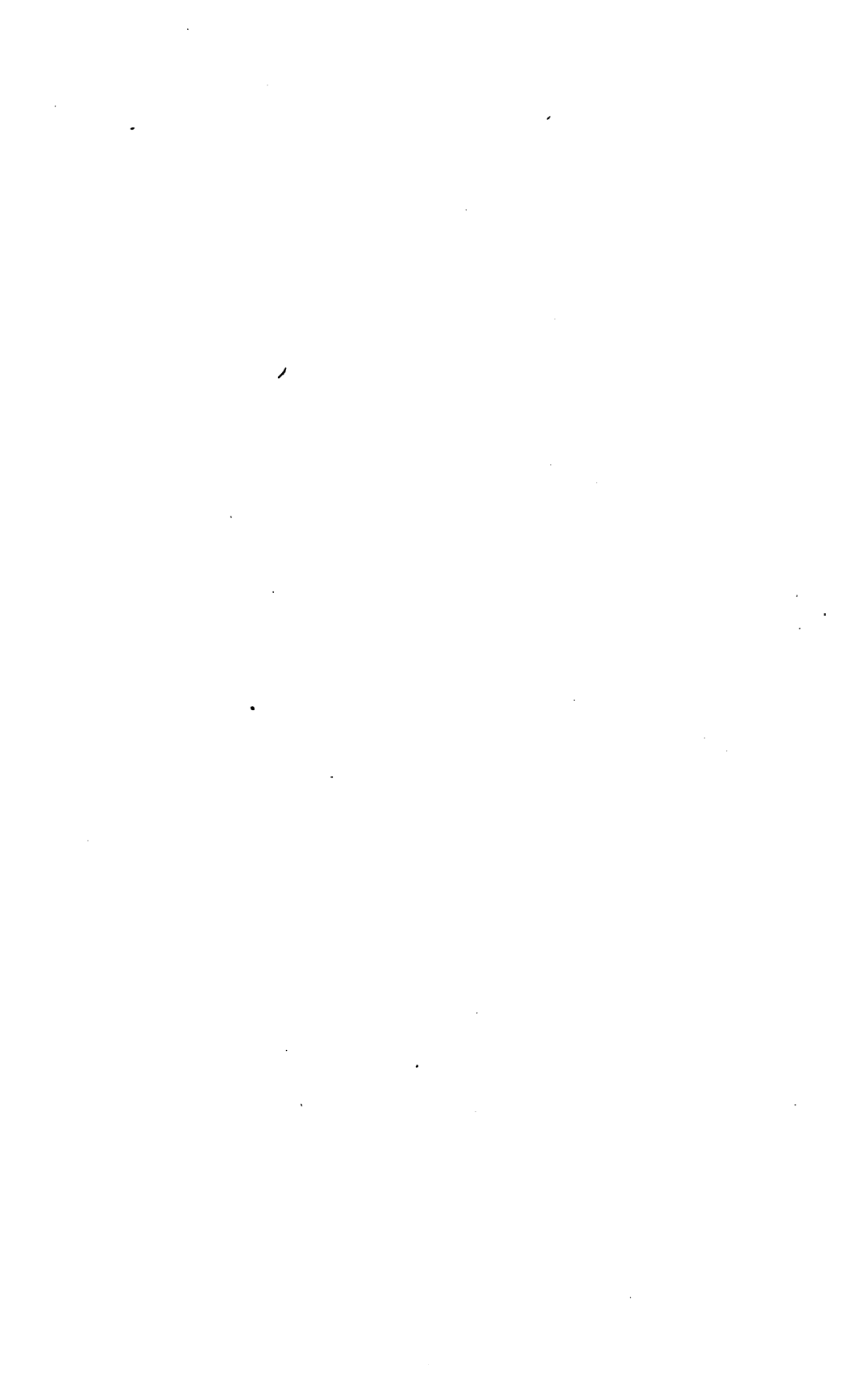
	Conti- nental Army.	State troops and militia.	Total.
Connecticut.....	31,939	9,000	40,939
Delaware.....	2,386	1,000	3,386
Georgia.....	2,679	8,000	10,679
Maryland.....	13,912	9,000	22,912
Massachusetts.....	67,907	20,000	87,907
New Jersey.....	10,726	7,000	17,726
New York.....	17,781	10,000	27,781
New Hampshire.....	12,497	4,000	16,497
North Carolina.....	7,263	13,000	20,263
South Carolina.....	6,417	20,000	26,417
Pennsylvania.....	25,678	10,000	35,678
Rhode Island.....	5,908	4,000	9,908
Virginia.....	26,678	30,000	56,678
Total.....	231,771	145,000	376,771

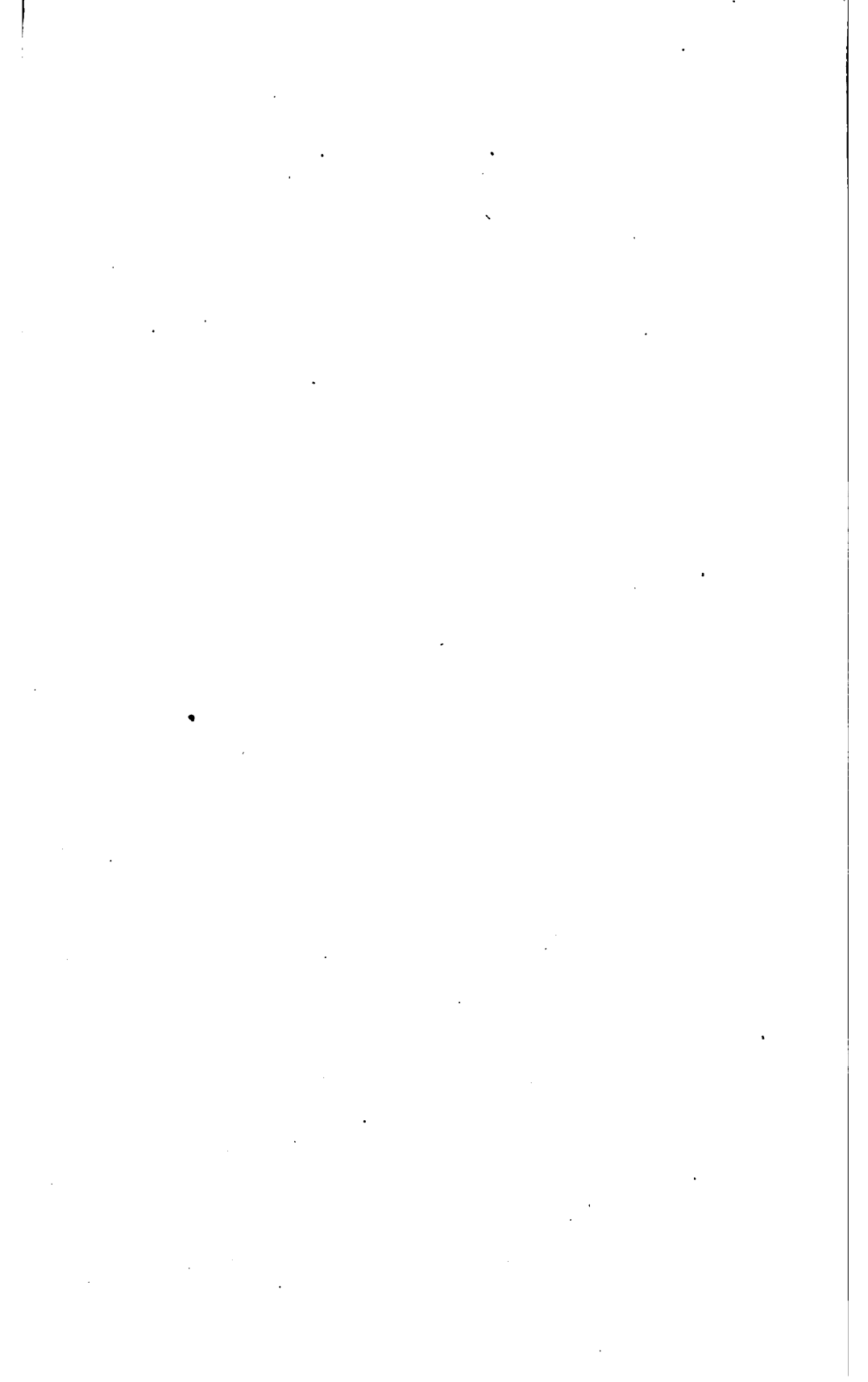
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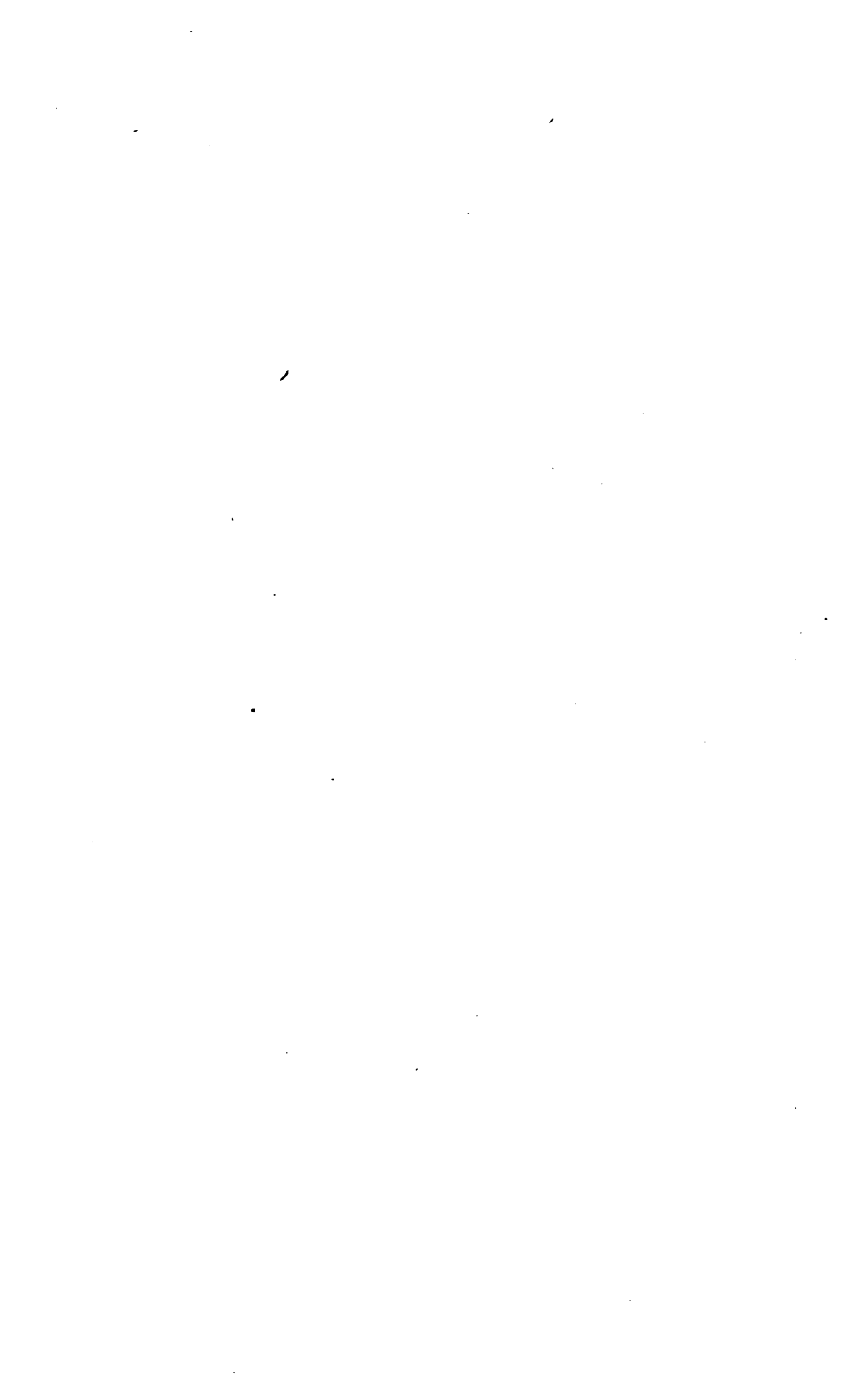


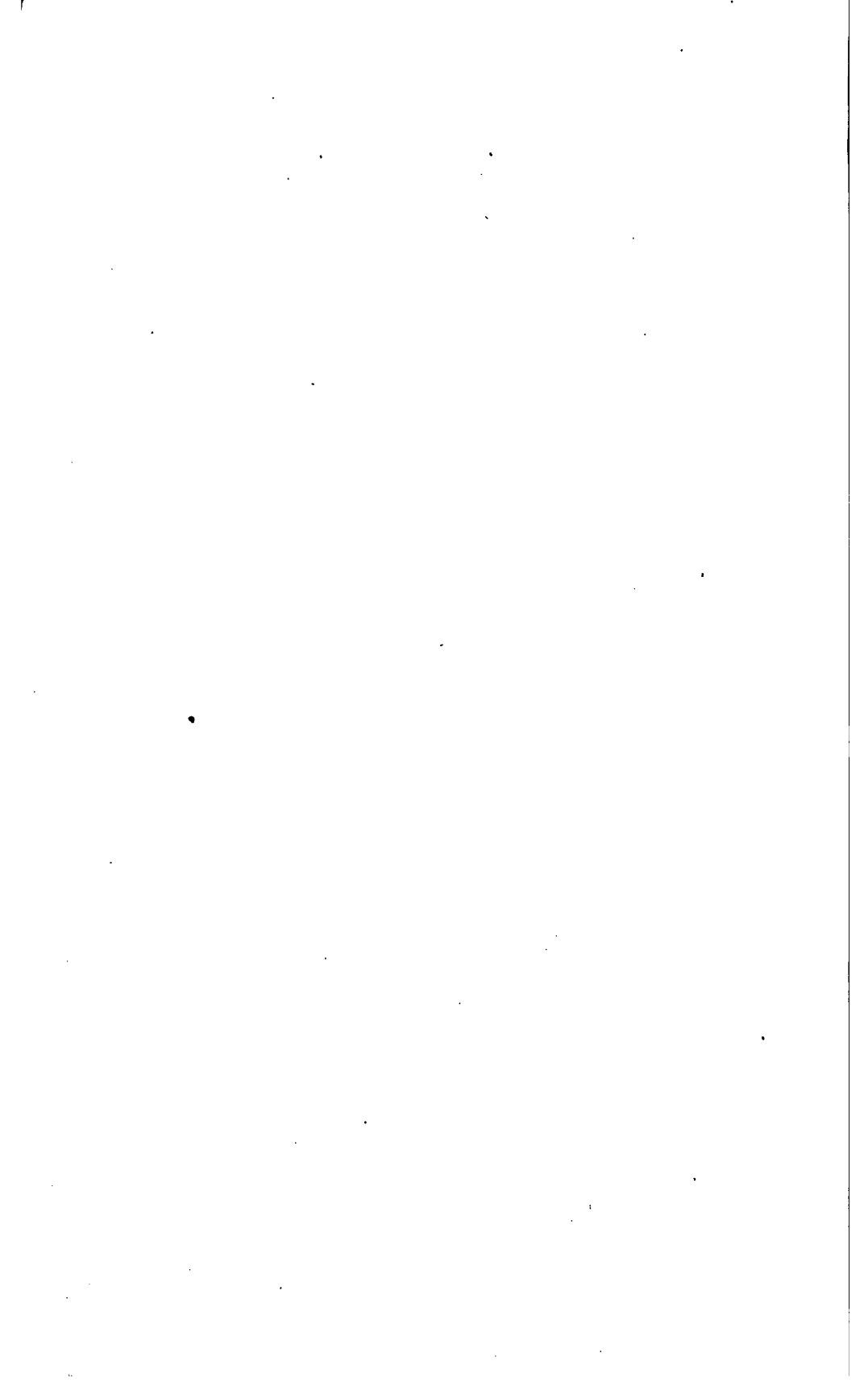




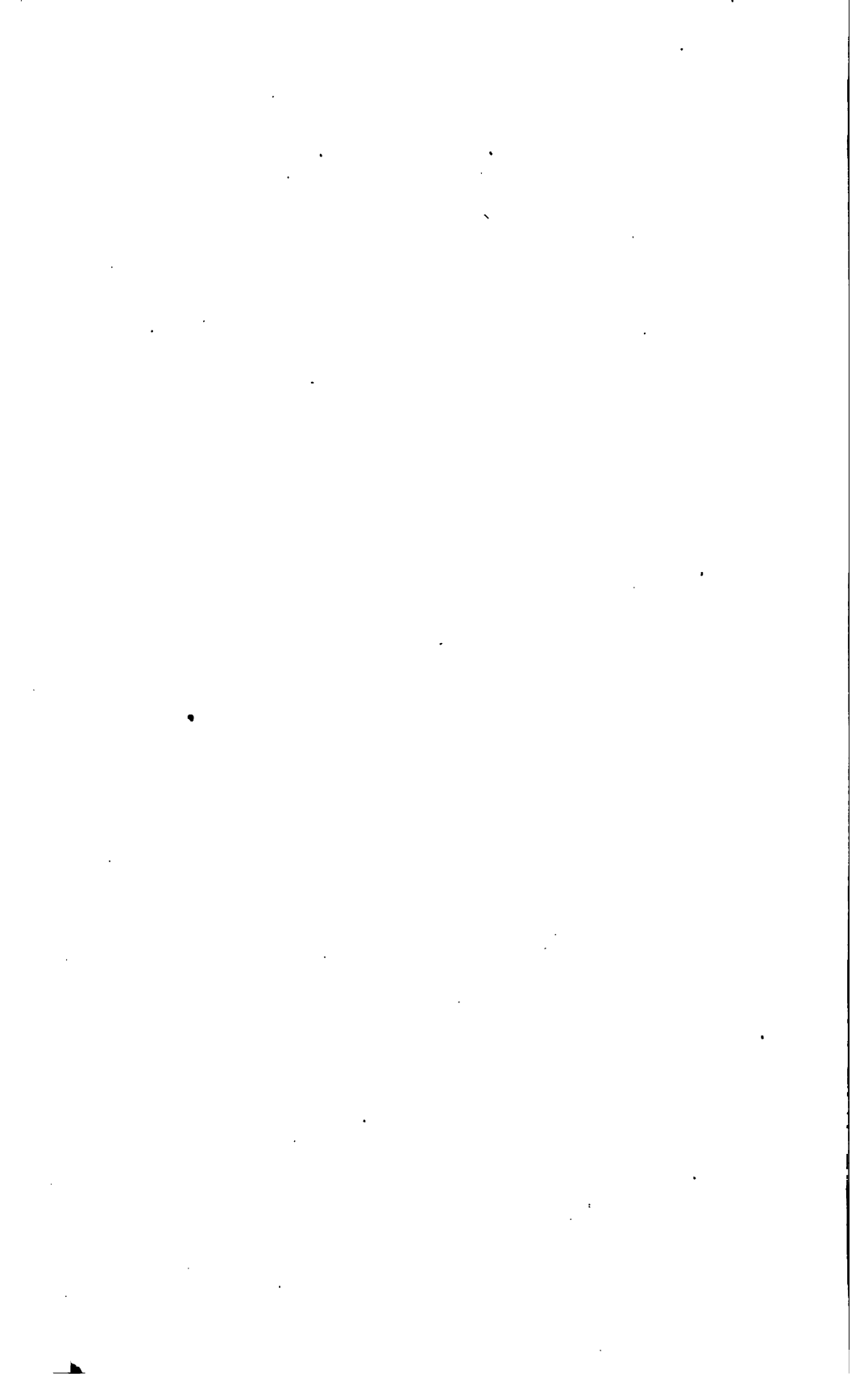




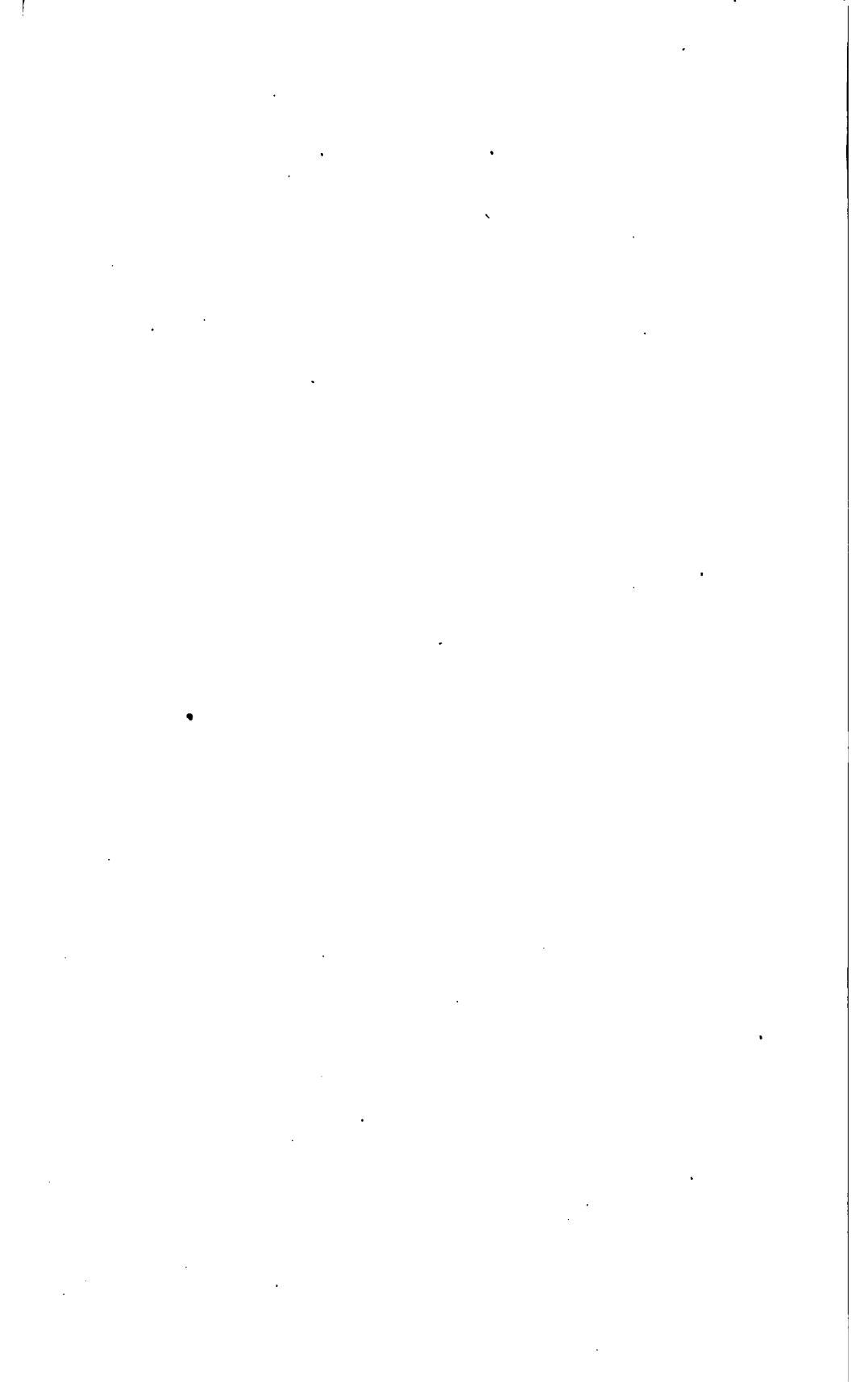


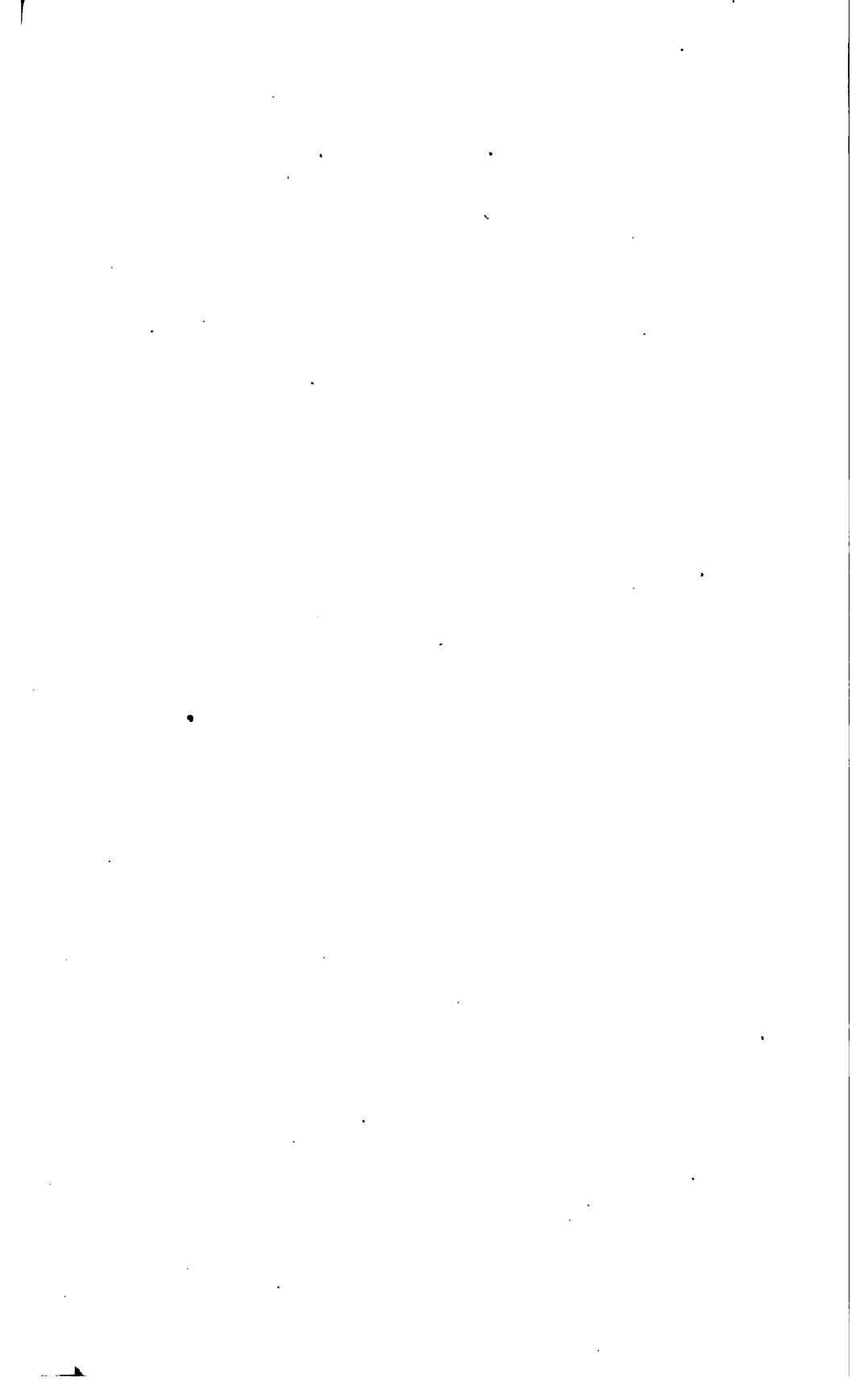




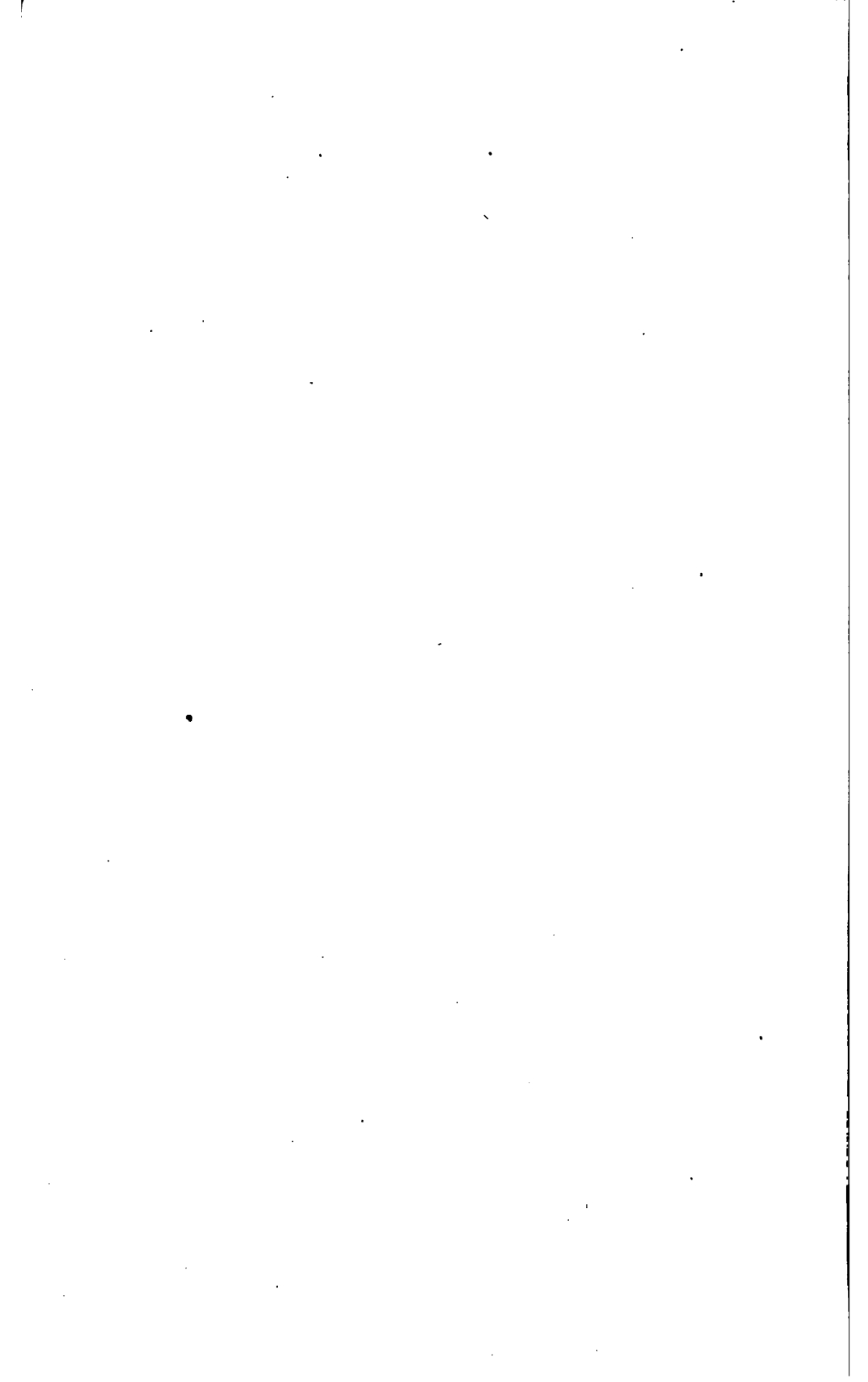


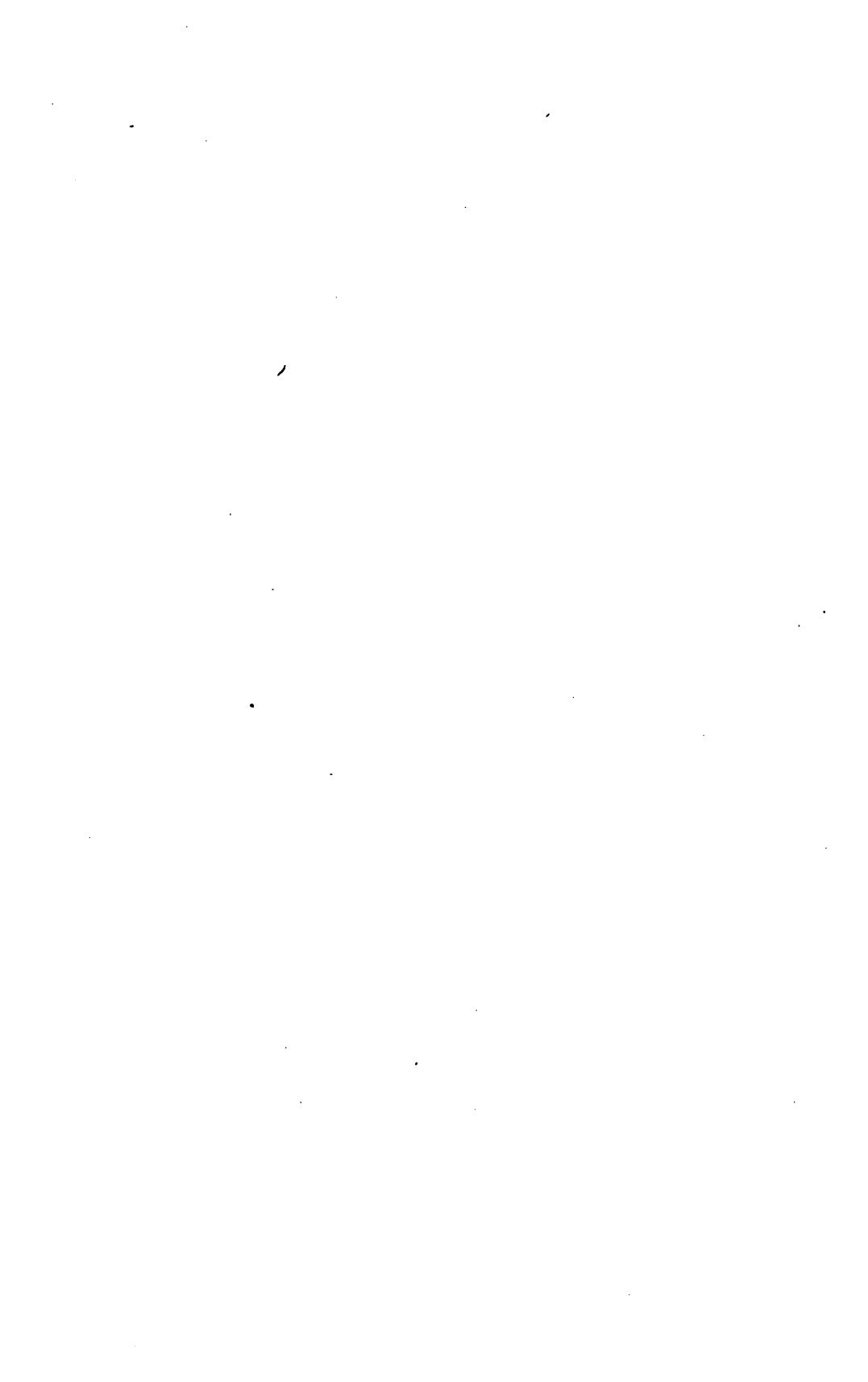


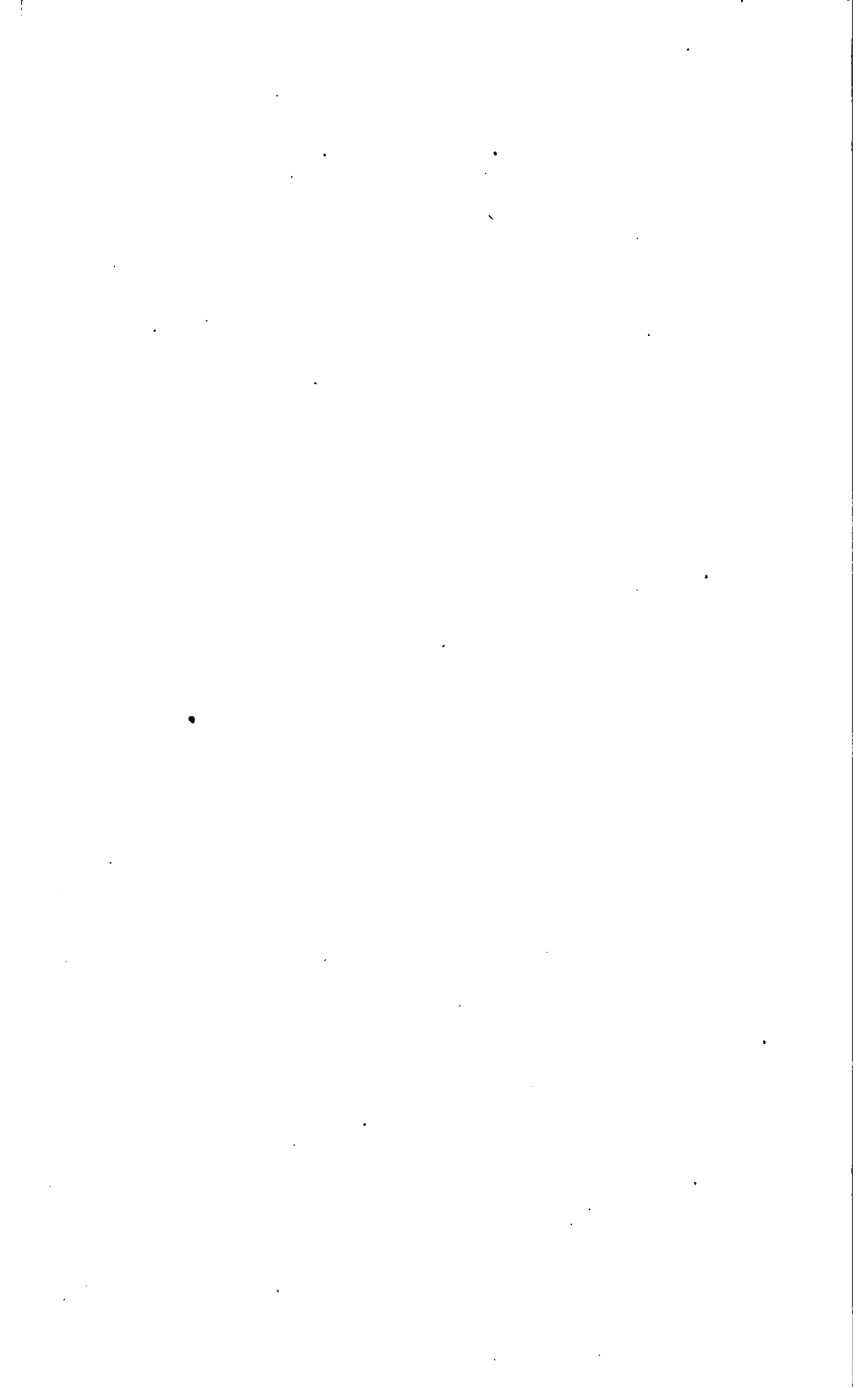


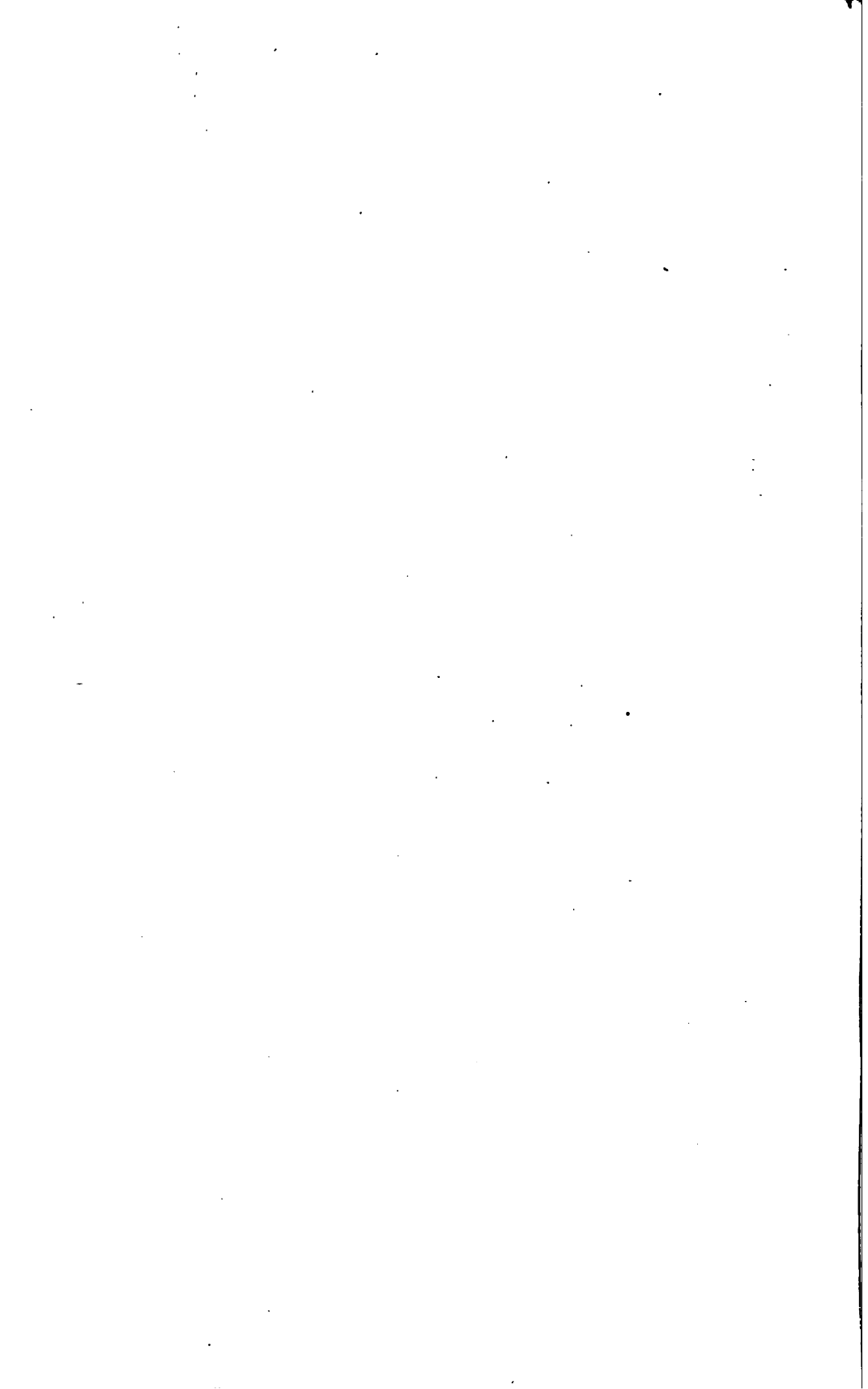












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